

*Wind Meadows South
Community Development District*

Meeting Agenda

July 13, 2022

AGENDA

Wind Meadows South

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 6, 2022

**Board of Supervisors
Wind Meadows South
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Wind Meadows South Community Development District** will be held **Wednesday, July 13, 2022, at 1:30 PM at 4900 Dundee Road, Winter Haven, FL 33884.**

Zoom Video Join Link: <https://us06web.zoom.us/j/87123601343>

Call-In Information: 1-646-876-9923

Meeting ID: 871 2360 1343

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the May 11, 2022 Board of Supervisors Meeting
4. Consideration of Resolution 2022-07 Directing Chairman and District Staff to File a Petition Amending District Boundaries
5. Consideration of Boundary Amendment Funding Agreement
6. Consideration of Uniform Collection Agreement with Polk County Tax Collector
7. Acceptance of Fiscal Year 2021 Audit Report
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Ratification of Stormwater Needs Analysis Report
 - C. District Manager's Report
 - i. Approval of Check Register

¹ Comments will be limited to three (3) minutes

ii. Balance Sheet & Income Statement

9. Other Business

10. Supervisors Requests and Audience Comments

11. Adjournment

MINUTES

**MINUTES OF MEETING
WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Wind Meadows South Community Development District was held Wednesday, **May 11, 2022** at 1:30 p.m. at 4900 Dundee Road, Winter Haven, Florida.

Present and constituting a quorum:

Brent Elliott
Halsey Carson
Branden Eckenrode

Chairman
Vice Chair
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Bryan Hunter *via Zoom*

District Manager, GMS
KE Law
Hunter Engineering

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted that there were no members of the public present in person or attending via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the January 12,
2022 Audit Committee Meeting and Board
of Supervisors Meeting**

Ms. Burns presented the minutes of the January 12, 2022 Board of Supervisors meeting and asked if there were any questions, comments, or corrections. Hearing none, she asked for a motion to approve.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, the Minutes of the January 12, 2022 Board of Supervisors Meeting, were approved.
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FOURTH ORDER OF BUSINESS**Consideration of Resolution 2022-05
Approving the Proposed Fiscal Year
2022/2023 Budget (Suggested Date:
August 10, 2022), Declaring Special
Assessments, and Setting the Public
Hearings on the Fiscal Year 2022/2023
Budget and Imposition of Operations and
Maintenance Assessments**

Ms. Burns stated that there was a copy of the budget for review. She noted \$650.00 net for assessment based on the timeline that they had. They have the maps for the field expenses that was based on similar size common areas, and similar Districts based on vendors in the area and proposals that they have. The estimate for the amenity opening is in November. She stated that they have \$650 per lot with a developer contribution as needed. If the cost were an excess of the \$650 cap, it would be up for contribution from the developer. She noted that this was their first time with an O&M levy and stated that all 416 lots will receive the mailed notice at \$650 net. She asked for any changes or questions on this budget. She stated that the date for the public hearings would be August 10th at 1:30 p.m. at their current location.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, Resolution 2022-05 Approving the Proposed Fiscal Year 2022/2023 Budget, Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022/2023 Budget and Imposition of Operations and Maintenance Assessments for August 10, 2022 at 1:30 p.m., was approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2022-06
Authorizing the Use of Electronic
Documents and Signatures**

Ms. Burns stated that this would allow the District to use DocuSign for the majority of their resolutions and agreements.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, Resolution 2022-06 Authorizing the Use of Electronic Documents and Signatures, was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Gentry stated that the only report was that Roy informed her that the boundary amendment was on his radar and the plan was to wait until September.

B. Engineer**i. Consideration of Stormwater Needs Analysis Proposal**

Ms. Burns asked Mr. Hunter if the stormwater system was complete yet. Mr. Hunter responded that it wasn't. He stated that they have a little flexibility with that on whether they push it or not. He noted that it was in his plan to go ahead and complete the report as if it was operable and the responsibility of the CDD as part of this report for Phase 1 and include it that way prior to June 30.

He stated that the transfer of the stormwater to the O&M entity had to happen by law and according to the permit conditions prior to what they call beneficial occupancy. That is essentially when one home is finished with someone living in it. Ms. Gentry suggested to go ahead and approve this as a not to exceed and if they don't need to do it, then they would not incur it as expenses. She noted that they could wait to see what was online and what tracks with the statutory requirements after this meeting. Ms. Burns asked if they wanted to do not to exceed amount \$12,500.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, Stormwater Needs Analysis Proposal with a Not to Exceed \$12,500 and Authorization to File Report if Needed, was approved.

Ms. Burns stated to Mr. Hunter that they had approved as a not to exceed amount so that if they found it necessary to do, then they could do it with the goal being that they do not need to do it. Ms. Burns suggested that Mr. Hunter coordinate with her and Mr. Elliot and they would track that and see if it was required. Mr. Hunter stated that he would follow up with them and figure it out.

C. District Manager's Report**i. Approval of Check Register**

Ms. Burns stated that the check register was included in the agenda packet for review and the total was \$36,806.33 from February 1 through March 31. She offered to answer any questions.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, the Check Register, was approved.

Ms. Burns stated that she would double check the check listed to Scenic Terrace South CDD for \$25,000. She noted that doesn't seem correct.

ii. Balance Sheet and Income Statement

Ms. Burns stated that the financial statements were included in the agenda package for review and were through March 31 and there was no action necessary from the Board. The next item followed.

iii. Ratification of Series 2021 AA1 Requisitions #3 to #18

Ms. Burns stated that these had already been approved and needed to be ratified.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, the Series 2021 AA1 Requisitions #3 to #18, were ratified.

iv. Presentation of Number of Registered Voters – 0

Ms. Burns stated that the number of registered voters in the District as of April 15 for this District was zero.

SEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Elliott, seconded by Mr. Eckenrode, with all in favor, the meeting was adjourned.

May 11, 2022

Wind Meadows South CDD

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRPERSON AND DISTRICT STAFF TO FILE A PETITION WITH THE CITY OF BARTOW, FLORIDA, REQUESTING THE ADOPTION OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* ("Act"), as established by Ordinance No. 2021-10, adopted by the City Commission of the City of Bartow, Florida, effective June 7, 2021 (the "Ordinance"), and being situated within the City of Bartow, Florida (the "City"); and

WHEREAS, pursuant to the Act, the District is authorized to construct, acquire, operate and maintain infrastructure improvements and services; and

WHEREAS, the District presently consists of approximately 159.67 acres of land, more or less, as more fully described in the Ordinance; and

WHEREAS, the developer of the lands within the District ("Developer"), has approached the District and requested the District petition to amend its boundaries to add approximately 113.72 acres of land, more or less, as more particularly described in the attached **Exhibit A** (together, the "Boundary Amendment Parcels"); and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, addition of the Boundary Amendment Parcels in **Exhibit A** to the District is not inconsistent with either the State or local comprehensive plans; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District’s Board of Supervisors (“Board”); and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, *Florida Statutes*, which processes include the preparation of a petition to the City, and such other actions as are necessary in furtherance of the boundary amendment process.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. The Board hereby directs the Chairperson and District staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with the City to seek the amendment of the District’s boundaries to add the lands depicted in **Exhibit A**, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District’s boundaries.

SECTION 3. The Board hereby authorizes the District Chairperson, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the City to amend the boundaries of the District.

SECTION 4. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of July, 2022.

ATTEST:

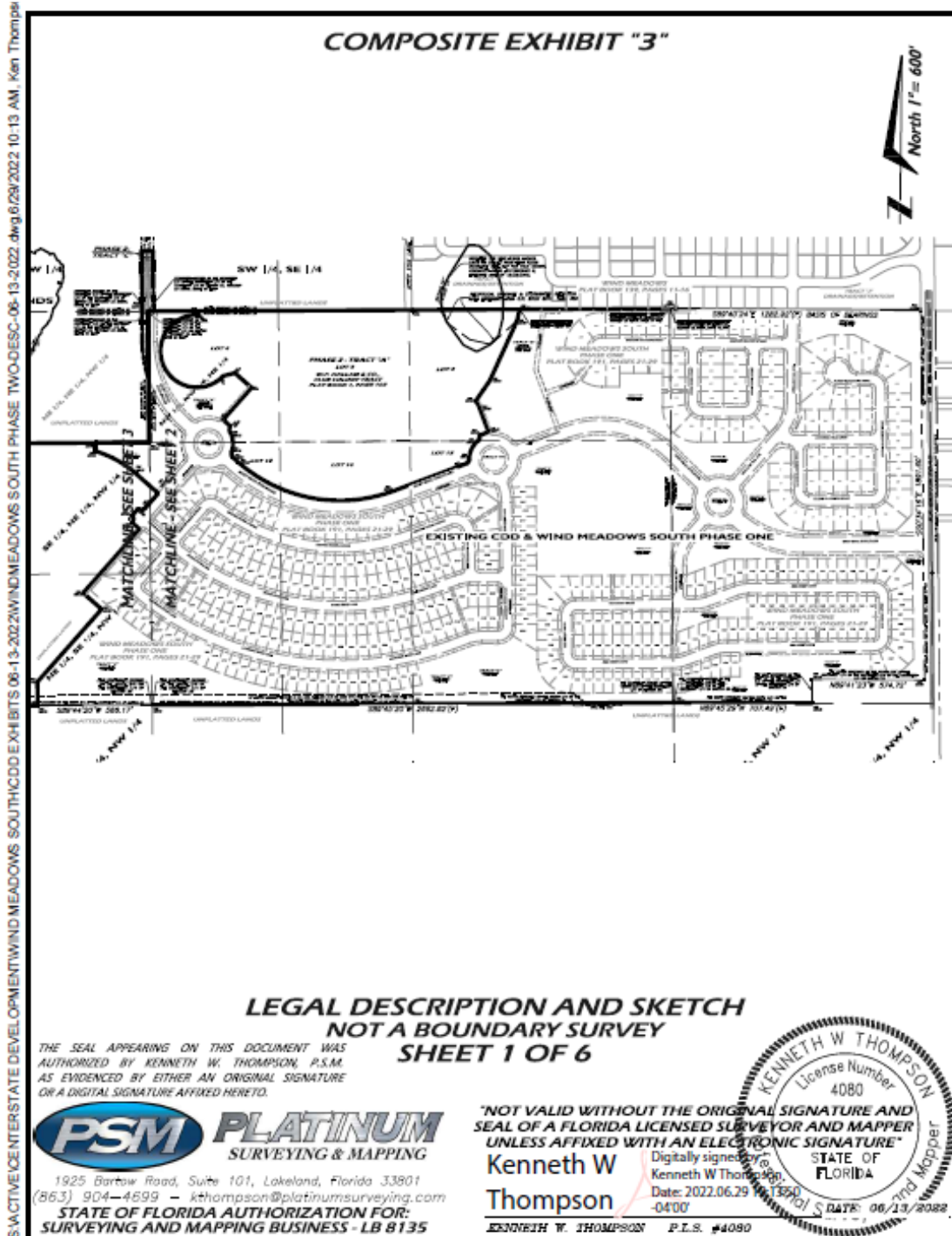
**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

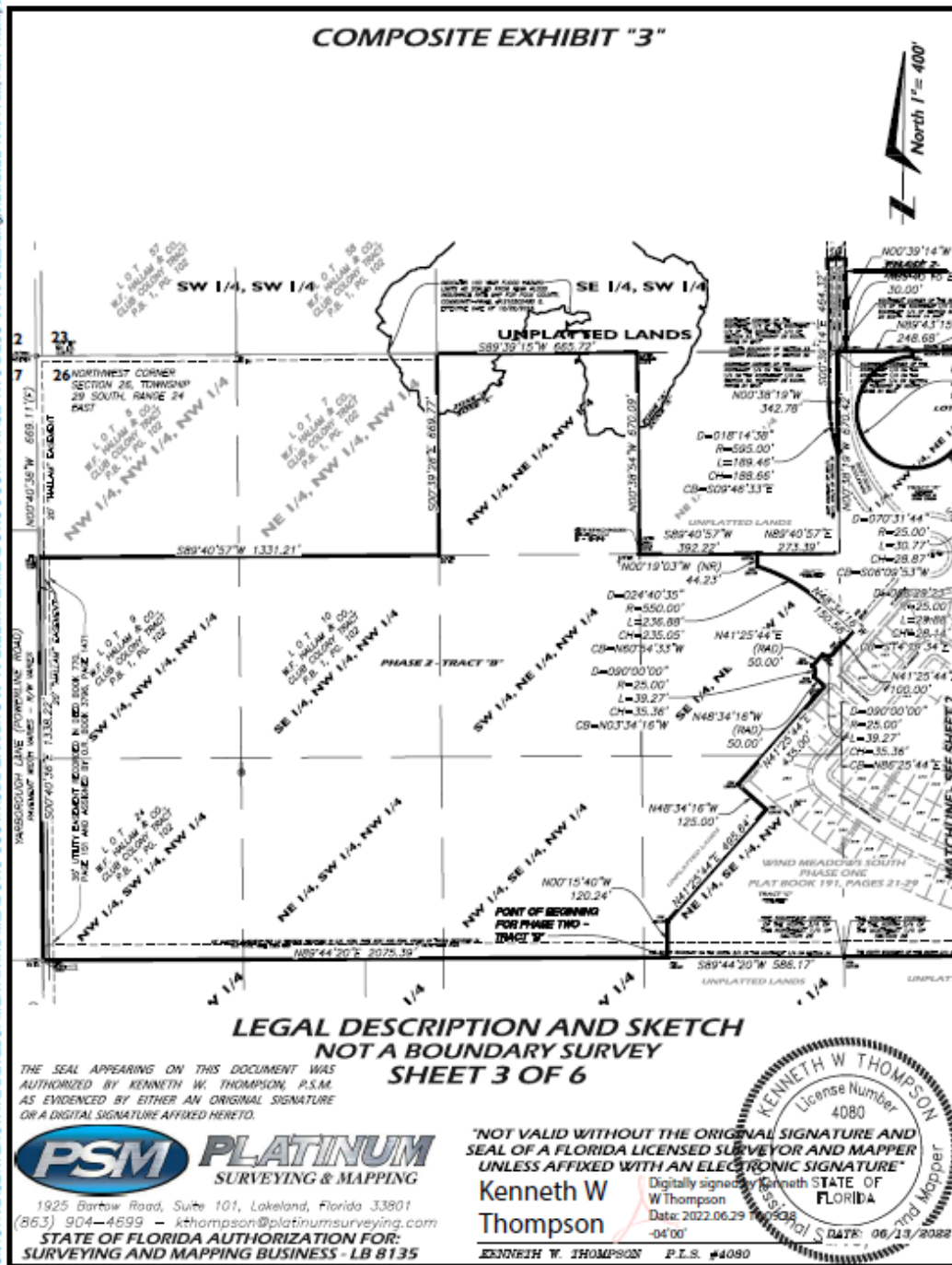
Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Boundary Amendment Parcels

EXHIBIT A





COMPOSITE EXHIBIT "3"

LEGAL DESCRIPTION:

TRACT "A":

THAT PART OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 26; THENCE SOUTH 89°43'15" WEST ALONG THE NORTH BOUNDARY THEREOF, SAID LINE ALSO BEING THE SOUTH BOUNDARY OF WIND MEADOWS AS RECORDED IN PLAT BOOK 139, PAGES 11-16 OF THE PUBLIC RECORDS OF POLK COUNTY, A DISTANCE OF 765.00 FEET TO THE POINT OF BEGINNING, THE SAME ALSO BEING AT THE INTERSECTION WITH THE WESTERN BOUNDARY OF TRACT "B", WIND MEADOWS SOUTH PHASE ONE AS RECORDED IN PLAT BOOK 191, PAGES 21-29 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE CONTINUE SOUTH 89°43'15" WEST ALONG THE AFORESAID NORTH BOUNDARY OF SECTION 26, A DISTANCE OF 1650.79 FEET TO THE INTERSECTION WITH THE EASTERN BOUNDARY OF TRACT "R" OF THE AFOREMENTIONED WIND MEADOWS SOUTH PHASE ONE; THENCE DEPARTING THE NORTH BOUNDARY OF SECTION 26 AND ALONG THE EASTERN BOUNDARY OF SAID TRACT "R", THE FOLLOWING FIVE (5) COURSES: 1.) SOUTH 00°16'45" EAST, A DISTANCE OF 20.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 185.00 FEET; THENCE 2.) SOUTHERLY AND EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 226°20'48" (CHORD = 340.15 FEET, CHORD BEARING = SOUTH 23°27'09" EAST) FOR A DISTANCE OF 730.84 FEET; THENCE 3.) DEPARTING SAID CURVE ALONG A NON-RADIAL LINE NORTH 75°22'09" EAST, A DISTANCE OF 61.92 FEET; THENCE 4.) SOUTH 48°34'16" EAST, A DISTANCE OF 113.35 FEET; THENCE 5.) SOUTH 41°25'44" WEST, A DISTANCE OF 218.58 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY OF QUIET QUAIL BOULEVARD OF THE AFOREMENTIONED WIND MEADOWS SOUTH PHASE ONE; THENCE EASTERLY ALONG SAID RIGHT-OF-WAY AND THE BOUNDARY OF SAID WIND MEADOWS SOUTH PHASE ONE, THE FOLLOWING ELEVEN (11) COURSES: 1.) SOUTH 48°34'16" EAST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 25.00 FEET; THENCE 2.) SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 70°31'44" (CHORD = 28.87 FEET, CHORD BEARING = SOUTH 06°09'53" WEST) FOR A DISTANCE OF 30.77 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 125.00 FEET; THENCE 3.) SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 49°01'07" (CHORD = 103.71 FEET, CHORD BEARING = SOUTH 04°35'26" EAST) FOR A DISTANCE OF 106.94 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 25.00 FEET; THENCE 4.) SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 68°29'23" (CHORD = 28.14 FEET, CHORD BEARING = SOUTH 14°19'34" EAST) FOR A DISTANCE OF 29.88 FEET TO THE POINT OF TANGENCY; THENCE 5.) SOUTH 48°34'16" EAST, A DISTANCE OF 36.42 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 785.00 FEET; THENCE 6.) EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 62°00'00" (CHORD = 808.61 FEET, CHORD BEARING = SOUTH 79°34'16" EAST) FOR A DISTANCE OF 849.45 FEET TO THE POINT OF TANGENCY; THENCE 7.) NORTH 69°25'44" EAST, A DISTANCE OF 393.39 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 25.00 FEET; THENCE 8.) NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 68°29'23" (CHORD = 28.14 FEET, CHORD BEARING = NORTH 35°11'03" EAST) FOR A DISTANCE OF 29.88 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 125.00 FEET; THENCE 9.) NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 49°01'07" (CHORD = 103.71 FEET, CHORD BEARING = NORTH 25°26'54" EAST) FOR A DISTANCE OF 106.94 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 25.00; THENCE 10.) NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 70°31'44" (CHORD = 28.87 FEET, CHORD BEARING = NORTH 14°41'36" EAST) FOR A DISTANCE OF 30.77 FEET; THENCE 11.) DEPARTING SAID CURVE ALONG A RADIAL LINE, NORTH 69°25'44" EAST, A DISTANCE OF 50.00 FEET TO THE INTERSECTION WITH THE WESTERN BOUNDARY OF TRACT "B" OF SAID WIND MEADOWS SOUTH PHASE ONE; THENCE NORTHERLY ALONG THE WESTERN BOUNDARY OF SAID TRACT "B" THE FOLLOWING FIVE (5) COURSES: 1.) NORTH 20°34'16" WEST, A DISTANCE OF 129.32 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 125.00 FEET; THENCE 2.) NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 19°03'06" (CHORD = 41.37 FEET, CHORD BEARING = NORTH 30°05'49" WEST) FOR A DISTANCE OF 41.56 FEET; THENCE 3.) DEPARTING SAID CURVE ALONG A NON-TANGENT, NON-RADIAL LINE, NORTH 34° 25'44" EAST, A DISTANCE OF 129.81 FEET; THENCE 4.) NORTH 24°25'05" EAST, A DISTANCE OF 333.54 FEET; THENCE 5.) NORTH 14°00'00" EAST, A DISTANCE OF 60.00 FEET TO THE NORTH BOUNDARY OF THE AFOREMENTIONED SECTION 26 AND THE POINT OF BEGINNING.

LEGAL DESCRIPTION AND SKETCH NOT A BOUNDARY SURVEY SHEET 4 OF 6

THE SEAL APPEARING ON THIS DOCUMENT WAS
AUTHORIZED BY KENNETH W. THOMPSON, P.S.M.
AS EVIDENCED BY EITHER AN ORIGINAL SIGNATURE
OR A DIGITAL SIGNATURE AFFIXED HERETO.



PLATINUM
SURVEYING & MAPPING

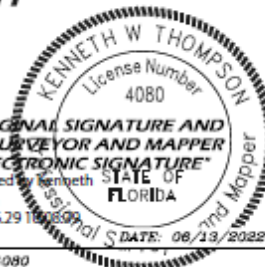
1925 Bartow Road, Suite 101, Lakeland, Florida 33801
(863) 904-4699 — kthompson@platinumsurveying.com
**STATE OF FLORIDA AUTHORIZATION FOR:
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UNLESS AFFIXED WITH AN ELECTRONIC SIGNATURE"**

**Kenneth W
Thompson**

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Thompson
Date: 2022.06.29 10:08:00
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KENNETH W. THOMPSON P.L.S. #4080



S:\ACTIVE\CENTER STATE DEVELOPMENT\WIND MEADOWS SOUTH PHASE TWO-DESC-06-13-2022.dwg 6/29/2022 10:04 AM Ken Thompson

COMPOSITE EXHIBIT "3"

LEGAL DESCRIPTION: CONTINUED

SAID PARCEL CONTAINS WITHIN ITS BOUNDARIES PORTIONS OF LOTS 2, 3, 4, 13, 14 AND 15 IN THE NORTHEAST 1/4 OF THE AFORESAID SECTION 26, OF W.F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, AS RECORDED IN PLAT BOOK 1, PAGE 102 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINS 29.58 ACRES, MORE OR LESS.

TOGETHER WITH

TRACT "B":

THAT PART OF THE NORTH 3/4 OF SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA LYING WEST OF AND CONTIGUOUS WITH THE WESTERN BOUNDARY OF WIND MEADOWS SOUTH PHASE ONE AS RECORDED IN PLAT BOOK 191, PAGES 21-29 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 25, THE SAME ALSO BEING THE NORTHEAST CORNER OF SAID SECTION 26; THENCE SOUTH 89°40'24" EAST, ALONG THE NORTH BOUNDARY OF SAID SECTION 25, ALSO BEING THE SOUTH BOUNDARY OF WIND MEADOWS AS RECORDED IN PLAT BOOK 139, PAGES 11-16 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA, A DISTANCE OF 1282.92 FEET TO THE WEST RIGHT-OF-WAY OF E.F. GRIFFIN ROAD; THENCE SOUTH 00°34'16" EAST, ALONG SAID WEST RIGHT-OF-WAY A DISTANCE OF 1891.60 FEET TO THE SOUTH BOUNDARY OF THE NORTH 550 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE NORTH 89°41'23" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 574.72 FEET TO THE EAST BOUNDARY OF THE WEST 45 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE SOUTH 00°34'57" EAST, ALONG SAID EAST BOUNDARY, A DISTANCE OF 120.04 FEET TO THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE NORTH 89°45'29" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 707.49 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 25, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHEAST 1/4 OF THE AFORESAID SECTION 26; THENCE SOUTH 89°45'20" WEST, ALONG THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26, A DISTANCE OF 2662.82 FEET TO THE SOUTHWEST CORNER THEREOF, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE SOUTH 89°44'20" WEST, ALONG SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26, A DISTANCE OF 586.17 FEET TO THE SOUTHWEST CORNER OF THE AFORESAID WIND MEADOWS SOUTH PHASE ONE AND THE POINT OF BEGINNING; THENCE DEPARTING SAID SOUTH BOUNDARY AND ALONG THE WESTERN BOUNDARY OF THE AFORESAID WIND MEADOWS SOUTH PHASE ONE THE FOLLOWING TWELVE (12) COURSES: 1.) NORTH 00°15'40" WEST, A DISTANCE OF 120.24 FEET; THENCE 2.) NORTH 41°25'44" EAST, A DISTANCE OF 495.64 FEET; THENCE 3.) NORTH 48°34'16" WEST, A DISTANCE OF 125.00 FEET; THENCE 4.) NORTH 41°25'44" EAST, A DISTANCE OF 435.00 FEET; THENCE 5.) NORTH 48°34'16" WEST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 25.00 FEET; THENCE 6.) NORTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 90°00'00" (CHORD = 35.36 FEET, CHORD BEARING = NORTH 03°34'16" WEST) FOR A DISTANCE OF 39.27 FEET; THENCE 7.) DEPARTING SAID CURVE ALONG A RADIAL LINE, NORTH 41°25'44" EAST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 25.00 FEET; THENCE 8.) EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 90°00'00" (CHORD = 35.36 FEET, CHORD BEARING = NORTH 86°25'44" EAST) FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE 9.) NORTH 41°25'44" EAST, A DISTANCE OF 100.00 FEET; THENCE 10.) NORTH 48°34'16" WEST, A DISTANCE OF 150.58 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 550.00 FEET; THENCE 11.) NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE/DELTA OF 24°40'35" (CHORD = 235.05 FEET, CHORD BEARING = NORTH 60°54'33" WEST) FOR A DISTANCE OF 236.88 FEET; THENCE 12.) DEPARTING SAID CURVE ALONG A NON-TANGENT, NON-RADIAL LINE, NORTH 00°19'03" WEST, A DISTANCE OF 44.23 FEET TO THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 26; THENCE DEPARTING THE WESTERN BOUNDARY OF SAID WIND MEADOWS SOUTH PHASE ONE SOUTH 89°40'57" WEST ALONG THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26, A DISTANCE OF 392.22 FEET TO THE SOUTHEAST CORNER OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE

LEGAL DESCRIPTION AND SKETCH

NOT A BOUNDARY SURVEY

SHEET 5 OF 6

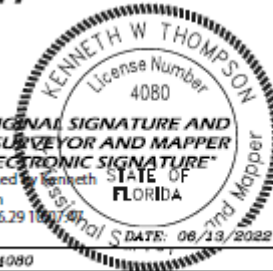
THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY KENNETH W. THOMPSON, P.S.M. AS EVIDENCED BY EITHER AN ORIGINAL SIGNATURE OR A DIGITAL SIGNATURE AFFIXED HERETO.



"NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER UNLESS AFFIXED WITH AN ELECTRONIC SIGNATURE"

Kenneth W
Thompson

Digitally signed by Kenneth W Thompson
Date: 2022.06.29 10:07:04 -04'00'



KENNETH W. THOMPSON P.L.S. #4080

COMPOSITE EXHIBIT "3"**LEGAL DESCRIPTION: CONTINUED**

NORTHWEST 1/4 OF SAID SECTION 26; THENCE NORTH 00°38'54" WEST ALONG THE EAST BOUNDARY THEREOF A DISTANCE OF 670.09 FEET TO THE NORTHEAST CORNER THEREOF; THENCE SOUTH 89°39'15" WEST ALONG THE NORTH BOUNDARY THEREOF A DISTANCE OF 665.72 FEET TO THE NORTHWEST CORNER THEREOF; THENCE SOUTH 00°39'28" EAST ALONG THE WEST BOUNDARY THEREOF A DISTANCE OF 669.77 FEET TO THE NORTHEAST CORNER OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE SOUTH 89°40'57" WEST ALONG THE NORTH BOUNDARY OF SAID SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 26, A DISTANCE OF 1331.21 FEET TO THE NORTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 26; THENCE SOUTH 00°40'36" EAST ALONG THE WEST BOUNDARY OF SAID SECTION 26, A DISTANCE OF 1338.22 FEET TO THE SOUTHWEST CORNER OF THE NORTH 3/4 OF SAID SECTION 26; THENCE NORTH 89°44'20" EAST ALONG THE SOUTH BOUNDARY OF THE NORTH 3/4 OF SAID SECTION 26, A DISTANCE OF 2075.39 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS WITHIN ITS BOUNDARIES LOTS 9, 10, AND 24 IN THE NORTHWEST 1/4 OF THE AFORESAID SECTION 26, OF W.F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, AS RECORDED IN PLAT BOOK 1, PAGE 102 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINS 83.95 ACRES, MORE OR LESS.

TOGETHER WITH

TRACT "C"

THAT PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THAT PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST AND THAT PART OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 26, THE SAME ALSO BEING THE NORTHEAST CORNER OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26 AND ALSO THE SOUTHEAST CORNER OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23 AND ALSO THE SOUTHWEST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE NORTH 89°43'15" EAST ALONG THE SOUTH BOUNDARY OF SAID SECTION 23, A DISTANCE OF 30.00 FEET; THENCE DEPARTING SAID SOUTH BOUNDARY, NORTH 00°39'14" WEST A DISTANCE OF 308.00 FEET; THENCE SOUTH 89°20'46" WEST A DISTANCE OF 60.00 FEET; THENCE SOUTH 00°39'14" EAST A DISTANCE OF 464.32 FEET TO POINT OF CURVATURE OF A CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 595.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 18°14'38" (CHORD = 188.66 FEET, CHORD BEARING = SOUTH 09°46'33" EAST) FOR A DISTANCE OF 189.46 FEET TO THE NON-TANGENT, NON-RADIAL INTERSECTION WITH THE EAST BOUNDARY OF THE AFOREMENTIONED NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 26; THENCE DEPARTING SAID CURVE AND ALONG THE SAID EAST BOUNDARY, NORTH 00°38'19" WEST, A DISTANCE OF 342.78 FEET TO THE POINT OF BEGINNING.

CONTAINING: 26,901.25 SQUARE FEET (0.61 ACRE), MORE OR LESS.

**LEGAL DESCRIPTION AND SKETCH
NOT A BOUNDARY SURVEY
SHEET 6 OF 6**

THE SEAL APPEARING ON THIS DOCUMENT WAS
AUTHORIZED BY KENNETH W. THOMPSON, P.S.M.
AS EVIDENCED BY EITHER AN ORIGINAL SIGNATURE
OR A DIGITAL SIGNATURE AFFIXED HERETO.



PLATINUM
SURVEYING & MAPPING

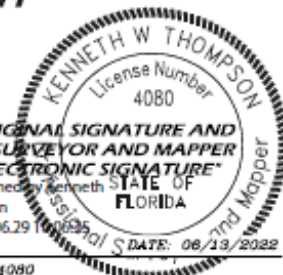
1925 Bartow Road, Suite 101, Lakeland, Florida 33801
(863) 904-4699 — kthompson@platinumsurveying.com
**STATE OF FLORIDA AUTHORIZATION FOR:
SURVEYING AND MAPPING BUSINESS - LB 8135**

**"NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND
SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER
UNLESS AFFIXED WITH AN ELECTRONIC SIGNATURE"**

**Kenneth W
Thompson**

KENNETH W. THOMPSON P.L.S. #4080

Digitally signed by Kenneth W Thompson
Date: 2022.06.29 10:05:00 -0400



SECTION V

**BOUNDARY AMENDMENT FUNDING AGREEMENT BY AND AMONG
THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
AND WIND MEADOWS SOUTH 2, LLC**

THIS AGREEMENT (“Agreement”) is made and entered into this 13th day of July, 2022, by and between:

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (the “District”), and

WIND MEADOWS SOUTH 2, LLC, a Florida limited liability company, with a mailing address of 4900 Dundee Road, Winter Haven, FL 33884 (“Developer”), and

RECITALS

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* (“Act”), and Ordinance No. 2021-10, adopted by the City Commission of the City of Bartow, Florida, effective June 7, 2021 (the “Ordinance”), and being situated within the City of Bartow, Florida (the “City”); and

WHEREAS, pursuant to the Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services within and without the boundaries of the District; and

WHEREAS, the District presently consists of approximately 159.67 acres of land, more or less, as more fully described in the Ordinance; and

WHEREAS, Developer has approached the District and requested the District petition to amend its boundaries to add approximately 113.72 acres of land, more or less, to the District; and

WHEREAS, the amendment proposed by Developer is within the amendment size restrictions contained within section 190.046(1), *Florida Statutes*, and will result in the District being comprised of approximately 273.39 acres, more or less; and

WHEREAS, the District agrees to petition to amend its boundary in accordance with the procedures and processes described in Chapter 190, *Florida Statutes*, which processes include the preparation of a petition to the Town and such other actions as are necessary in furtherance of the boundary amendment process; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the boundary amendment process; and

WHEREAS, any such work shall only be performed in accord with the authorizations of the District's Board of Supervisors ("Board"); and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the Board; and

WHEREAS, Developer desires to provide sufficient funds to the District to reimburse the District for any such expenditures including but not limited to legal, engineering, and other consultant fees, filing fees, administrative, and other expenses, if any.

NOW, THEREFORE, based upon good and valuable consideration and mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SECTION 1. PROVISION OF FUNDS. Developer agrees to make available to the District such monies as are necessary to enable the District to proceed with the boundary amendment and to provide such monies as are necessary to enable District staff, including legal, engineering, and managerial staff, to assist in the boundary amendment process and proceedings. Developer will make such funds available monthly, within thirty (30) days of a written request by the District. The funds shall be placed in the District's depository as determined by the District.

SECTION 2. DISTRICT USE OF FUNDS. The District agrees to use such funds solely for the fees, costs, and other expenditures accruing or accrued for seeking an amendment to the boundaries of the District in accord with Chapter 190, *Florida Statutes*. The District agrees to use good faith best efforts to proceed in an expeditious manner with the preparation and filing of the petition and related materials to seek the amendment of the District's boundary pursuant to Chapter 190, *Florida Statutes*, and with the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundary. The District also agrees to make monthly requests for necessary funds from Developer for reimbursement for services of the boundary amendment team, as described in Section 1 of this Agreement. The District shall not reimburse Developer for funds made available to the District under this Agreement.

SECTION 3. DEFAULT. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief and/or specific performance.

SECTION 4. ENFORCEMENT OF AGREEMENT. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 5. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the parties relating to the subject matter of this Agreement.

SECTION 6. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing executed by both parties hereto.

SECTION 7. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties to this Agreement, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

SECTION 8. NOTICES. All notices, requests, consents and other communications under this Agreement (“Notices”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: Wind Meadows South Community
Development District
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: KE Law Group, PLLC
2016 Delta Boulevard, Suite 101
Tallahassee, Florida 32303
Attn: District Counsel

B. If to Developer: Wind Meadows South 2, LLC
4900 Dundee Road
Winter Haven, FL 33884
Attn: Harold R. Baxter

With a copy to: Straughn & Turner P.A.
255 Magnolia Ave, SW
Winter Haven, Florida 33883
Attn: Richard Straughn

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties

and addresses of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addresses set forth in this Agreement.

SECTION 9. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties to this Agreement any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the parties to this Agreement and their respective representatives, successors, and assigns.

SECTION 10. ASSIGNMENT. Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party. Any purported assignment without such prior written approval shall be null and void.

SECTION 11. CONTROLLING LAW. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida.

SECTION 12. EFFECTIVE DATE. The Agreement shall be effective after execution by both parties to this Agreement and shall remain in effect unless terminated by either of the parties.

SECTION 13. PUBLIC RECORDS. The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Developer acknowledges that the designated public records custodian for the District is Governmental Management Services – Central Florida, LLC (“Public Records Custodian”). Among other requirements and to the extent applicable by law, the Developer shall: (1) keep and maintain public records required by the District to perform the service; (2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; (3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Developer does not transfer the records to the Public Records Custodian of the District; and (4) upon completion of the contract, transfer to the District, at no cost, all public records in Developer’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Developer, the Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801, TELEPHONE: (407) 839-5524, FAX: (407) 839-1526, OR EMAIL: RECORDREQUEST@GMSCFL.COM.

SECTION 14. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and doubtful language will not be interpreted or construed against any party.

SECTION 15. SOVEREIGN IMMUNITY. Developer agrees that nothing in this Agreement shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statutes or law.

SECTION 16. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 17. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[Signatures on next page]

IN WITNESS THEREOF, the parties execute this agreement the day and year first written above.

ATTEST:

**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

**WIND MEADOWS SOUTH 2, LLC, a
Florida limited liability company**

By: Center State Development 2, LLC
Its: Manager

By: HRB Land Investments, LLC
Its: Manager

WITNESS:

Print Name:_____

By: Harold R. Baxter
Its: Manager

SECTION VI

UNIFORM COLLECTION
AGREEMENT
DISTRICT

THIS AGREEMENT made and entered into this 14th day of, June 2022
by and between Wind Meadows South Community Development District (“District”),
whose address is 219 East Livingston Street Orlando, FL 32801
and the Honorable Joe G. Tedder, State Constitutional Tax Collector in and for the Polk County
Political Subdivision, whose address is Polk County Tax Collectors Office, P.O. Box 1189,
Bartow, Florida 33831-1189 (“Tax Collector”).

SECTION I

Findings and Determinations

The parties find and determine:

1. District is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for, certain non-ad valorem special assessments for Wind Meadows South CDD as authorized by constitutional and statutory municipal home rule and by section 197.3632, Florida Statutes (2012) and Rule 12D-18, Florida Administrative Code.

2. The term “Assessments” means those certain levies by the District which purport to constitute non-ad valorem special assessments for Wind Meadows South CDD improvements and related systems, facilities and services pursuant to Ordinance 21-10 a non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the District and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform methodology”), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies; and

4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector which will produce positive economic benefits to the District and its citizens; and

6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion.

7. The Tax Collector, as the State Constitutional Officer for the county political subdivision, charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for Wind Meadows South Community Development District and related systems, facilities and services is that of the District and no other person, entity or officer.

SECTION II

Applicable Law and Regulations

1. Section 2, Article VIII, Florida Constitution; Chapter 170, Florida Statutes; sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code; and all other applicable provisions of constitutional and statutory law, govern the exercise by the District of its local self-government power to render and pay for municipal services.

2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida and other applicable provisions of constitutional and statutory law apply to Tax Collector in his capacity as a state constitutional county officer and agent of the Florida Department of Revenue for purpose the of collecting and enforcing the collection of non-ad valorem special assessments levied by District.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for District to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessments” for Wind Meadows South CDD and related systems, facilities and services.

4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to District and to Tax Collector, as well as, to the Department of Revenue and the Property Appraiser in and for the county.

SECTION III

Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the “Assessments,” levied by District to include compensation by District to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; payment by District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the Chair of the Board of Wind Meadows South Community Development District

or his or her designee, pursuant to section 197.3632(7), Florida Statutes; and reimbursement by District for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in section 197.3632(2), Florida Statutes.

SECTION IV

Term

The term of this Agreement shall commence upon execution, effective for 2022 tax notice purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless District shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by 10 January of each calendar year, if District intends to discontinue to use the uniform methodology for such Assessments pursuant to section 197.3632(6), Florida Statutes (2012) and Rule 12D-18.006(3), Florida Administrative Code, using form DR-412 promulgated by the Florida Department of Revenue.

SECTION V

Duties and Responsibilities of District

District agrees, covenants and contracts to:

1. Compensate the Tax Collector for collections on behalf of the special assessment district in the amount of two percent (2%) on the balance pursuant to 192.091(2)(b), Florida Statutes and 12D-18.004(2), Florida Administrative Code. The Authority agrees the 2% will be deducted from the balance at the time of each distribution.
2. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by District pursuant to section 197.3632(7), Florida Statutes and Rule 12D-18.004(2), Florida Administrative Code.
3. District upon being timely billed, shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
4. By 15 September of each calendar year, the Chair of the Board of the Wind Meadows South Community Development District, or his or her designee, shall certify, using DR Form 408 to the Tax Collector the non-ad valorem assessment ("Assessment") roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. District or its agent on behalf of District shall post the non-ad valorem

special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

5. District agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

6. District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District's "Assessment" and that it is the sole responsibility and duty of District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

7. District shall indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; District shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action. Nothing herein shall be deemed or construed as a waiver of sovereign immunity by the Tax Collector or the District, and the parties shall have and maintain at all times and for all purposes any and all rights, immunities and protections available under controlling legal precedent as provided under Section 768.28, Florida Statute, or its successor and as provided under other applicable law.

SECTION VI

Duties of the Tax Collector

1. The Tax Collector shall merge timely the legally certified "Assessment" roll of the District with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the county political subdivision, pursuant to sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by district, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

2. Tax Collector shall collect the Assessments of District as certified by the Chair of the Wind Meadows South Community Development District, or his or her designee, to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the

Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using, DR Form 408, and free of errors or omissions.

3. The Tax Collector agrees to cooperate with District in implementation of the uniform methodology for collecting Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of District that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request District to file a corrected roll or a correction of the amount of any assessment and District shall bear the cost of any such error or omission.

5. If Tax Collector determines that a separate mailing is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or shall direct District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, District shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

SECTION VII

Entire Agreement

1. The parties shall perform all their obligations under this agreement in accordance with good faith and prudent practice.

2. This agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alter substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

3. This Agreement shall be governed by the laws of the State of Florida.

4. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

a. As to Tax Collector: Address Joe G. Tedder
P.O. Box 1189
Bartow, FL 33831-1189

b.	As to District:	Address	Wind Meadows South Community Development District 219 East Livingston Street Orlando, FL 32801
----	-----------------	---------	--

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

POLK COUNTY TAX COLLECTOR

By: Joe G. Tedder
Joe G. Tedder, Tax Collector Printed Name

Date: _____

ATTEST:

By: _____
Printed Name

ATTEST:

By: _____
Printed Name

As authorized for execution by the District _____ of _____ City
at its _____ regular meeting.

SECTION VII

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2021

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Wind Meadows South Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Wind Meadows South Community Development District, Polk County, Florida ("District") as of and for the year ended September 30, 2021, and the related notes to the 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 opinions 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 Auditing 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 opinions.

Opinions

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 the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance 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's discussion and analysis and budgetary comparison information on pages 3 - 6 and page 20 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 our report dated June 24, 2022, on our consideration of Wind Meadows South Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 the Wind Meadows South Community Development District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 24, 2022 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 24, 2022

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

Our discussion and analysis of Wind Meadows South Community Development District, Polk County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$629.
- The District's total net position increased \$629. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of (\$2,320). The general fund balance is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The District adopts an annual appropriated budget for its general fund and capital projects fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

Current assets	\$ 14,751
Capital assets	2,949
Total assets	<u>17,700</u>
Current liabilities	17,071
Total liabilities	<u>17,071</u>
Net position	
Unrestricted	(2,320)
Total net position	<u>\$ 629</u>

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded the ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

Program revenues	\$ 42,949
Total revenues	<u>42,949</u>
Expenses	
General government	42,320
Total expenses	<u>42,320</u>
Change in net position	629
Net position - beginning of year	-
Net position - end of year	<u>\$ 629</u>

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$42,320, which primarily consisted of costs associated with general expenditures of the District. The costs of the District's activities were funded by developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS

Capital Assets

At September 30, 2021, the District had \$2,949 invested in infrastructure and equipment and furniture. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2022, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Wind Meadows South Community Development District's Finance Department at 218 E. Livingston Street, Orlando Florida 32801.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2021

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 9,537
Accounts receivable	214
Prepaid items	5,000
Capital assets:	
Non-depreciable	2,949
TOTAL ASSETS	<u>\$ 17,700</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 17,071</u>
TOTAL LIABILITIES	<u>17,071</u>
NET POSITION	
Net investment in capital assets	2,949
Unrestricted	(2,320)
TOTAL NET POSITION	<u>\$ 629</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF ACTIVITIES**
Year Ended September 30, 2021

Functions/Programs	Expenses	Program	Net (Expense)
		Revenues	Revenues and
			Changes in Net
		Operating	Position
		Contributions	Governmental
			Activities
Governmental activities			
General government	\$ 42,320	\$ 40,000	\$ (2,320)
Physical environment	-	2,949	\$ 2,949
Total governmental activities	<u>\$ 42,320</u>	<u>\$ 42,949</u>	<u>629</u>
	Change in net position		<u>629</u>
	Net position - October 1, 2020		<u>-</u>
	Net position - September 30, 2021		<u>\$ 629</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2021

	<u>GENERAL</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 9,537	\$ 9,537
Accounts receivable	214	214
Prepaid items	5,000	5,000
TOTAL ASSETS	<u>\$ 14,751</u>	<u>\$ 14,751</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES		
Accounts payable and accrued expenses	\$ 17,071	\$ 17,071
TOTAL LIABILITIES	<u>17,071</u>	<u>17,071</u>
FUND BALANCES		
Unassigned	<u>(2,320)</u>	<u>(2,320)</u>
TOTAL FUND BALANCES	<u>(2,320)</u>	<u>(2,320)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,751</u>	<u>\$ 14,751</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances in the Balance Sheet, Page 10	\$ (2,320)
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	2,949
Less accumulated depreciation	-
Net Position of Governmental Activities, Page 8	<u>\$ 629</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2021

	<u>GENERAL</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES			
Developer contributions	\$ 40,000	\$ 2,949	\$ 42,949
TOTAL REVENUES	<u>40,000</u>	<u>2,949</u>	<u>42,949</u>
EXPENDITURES			
General government	42,320	-	42,320
Capital outlay	<u>-</u>	<u>2,949</u>	<u>2,949</u>
TOTAL EXPENDITURES	<u>42,320</u>	<u>2,949</u>	<u>45,269</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(2,320)	-	(2,320)
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u><u>\$ (2,320)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (2,320)</u></u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds, Page 12	\$	(2,320)
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Amount reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the costs of those assets are depreciated
over their estimated useful lives:

Capital outlay		2,949
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Change in Net Position of Governmental Activities, Page 9	\$	629
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The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Wind Meadows South Community Development District ("District") was created on June 7, 2021 by the City Council of The City of Bartow, Ordinance No. 2021-10 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution. The District has not assessed non-ad valorem revenue at this time, funding to date has been developer contributions.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

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

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements	10 - 20
Infrastructure	20 - 40

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Fund Balance Deficit

As of September 30, 2021, the District had a deficit fund balance in the amount of \$2,320.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

NOTE C - BUDGETARY INFORMATION (continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE E - CAPITAL ASSETS

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

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

	Balance 10/01/2020	Increases	Decreases	Balance 09/30/2021
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 2,949	\$ -	\$ 2,949
Total capital assets, not being depreciated	-	2,949	-	2,949
Governmental activities capital assets - net	\$ -	\$ 2,949	\$ -	\$ 2,949

NOTE F - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE G – SUBSEQUENT EVENTS

Management has performed an analysis of the activities and transactions subsequent to September 30, 2021, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2021. On October 15, 2021, the District issued \$9,335,000 Special Assessment Bonds, Series 2021 (Assessment Area One Project). Management has performed their analysis through June 24, 2022, the audit completion date.

NOTE H - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – CONCENTRATION

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 operations.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2021

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Developer contributions	<u>\$ 52,787</u>	<u>\$ 40,000</u>	<u>\$ (12,787)</u>
TOTAL REVENUES	<u>52,787</u>	<u>40,000</u>	<u>(12,787)</u>
 EXPENDITURES			
Current			
General government	<u>52,787</u>	<u>42,320</u>	<u>10,467</u>
TOTAL EXPENDITURES	<u>52,787</u>	<u>42,320</u>	<u>10,467</u>
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u>(2,320)</u>	<u><u>\$ (2,320)</u></u>
 FUND BALANCES			
Beginning of year		<u>-</u>	
End of year		<u><u>\$ (2,320)</u></u>	

* Original and final budget.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The District had a deficit fund balance at September 30, 2021 which will be funded with Developer contributions.

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*

To the Board of Directors
Wind Meadows South Community Development District
Polk County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Wind Meadows South Community Development District, as of September 30, 2021 and for the year ended September 30, 2021, which collectively comprise the Wind Meadows South Community Development District's basic financial statements and have issued our report thereon dated June 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 24, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors
Wind Meadows South Community Development District
Polk County, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report 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, management, and the Board of Supervisors of Wind Meadows South Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 24, 2022

Management Letter

To the Board of Supervisors
Wind Meadows South Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the financial statements of Wind Meadows South Community Development District as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 24, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 24, 2022, 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 annual financial audit report. Initial year audit, there were no findings in the prior year.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Refer to Note A in the notes to the financial statements.

Financial Condition

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

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Wind Meadows South Community Development District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$33,286.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Wind Meadows South Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$0 to \$0 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$0.
- c. The total amount of outstanding bonds issued by the district as \$0.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report for the Wind Meadows South Community Development District for the fiscal year ended September 30, 2021, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2021. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

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

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have 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 Chairman and Members of the Board of Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 24, 2022

SECTION VIII

SECTION B

SECTION 1



Stormwater 20-Year Needs Analysis

Prepared For The

Wind Meadows South *Community Development District*

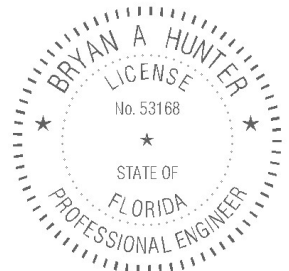
Prepared By

HUNTER ENGINEERING, INC.
4900 Dundee Road
Winter Haven, FL 33884
Certificate of Authorization #8394

Prepared For

Wind Meadows South Community Development District
219 E. Livingston Street
Orlando, Florida 32801

Not Valid Without Engineer's Seal



This item been digitally signed and sealed by Bryan A. Hunter using a digital signature on the date indicated. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

Bryan A. Hunter, P.E. Date
Reg. No. 53168

June 2022

Contents

Summary

- Overview
- Description of Wind Meadows South Community Development District
- Contents and Structure of the 20 – Year Needs Analysis
- Summary of Exhibits

Completed EDR Template for the Wind Meadows South Stormwater 20-Year Needs Analysis

- Introduction and Instructions
- Background Information
- Part 1: Detailed Description of Stormwater Management Program
- Part 2: Detailed Description of Stormwater Management System and Facilities
- Part 3: Number of Current and Projected Residents Served
- Part 4: Current and Projected Service Area for Stormwater Management Program/System
- Part 5: Current and Projected Cost of Providing Services
- Part 6: Estimated Remaining Useful Life of Each Facility
- Part 7: Recent 5-Year History of Contributions to and Expenditures from Capital Account
- Part 8: Local Government’s Plan to Fund Maintenance or Expansion
- Additional Projects

Exhibits

- Exhibit 1: Location Map of WMS CDD
- Exhibit 2: Map of Current WMS CDD District Boundary
- Exhibit 3: Map of Proposed WMS CDD District Boundary
- Exhibit 4: Subdivision Site Plan with Phase Boundaries and Stormwater Pond Locations
- Exhibit 5: Copy of SWFWMD Permit for the Wind Meadows South Subdivision
- Exhibit 6: Copy of Section 403.9302, Florida Statutes
- Exhibit 7: Copy of City of Bartow Ordinance No. 2021-10 Establishing the WMS CDD

Report Summary

Overview

As part of the 2021 regular legislative session, the Florida Legislature recognized a need for a long – term planning process for stormwater management facilities owned and operated by local governments, including Community Development Districts established pursuant to Chapter 190 of the Florida Statutes. The Wind Meadows South Community Development District (WMS CDD) was established in 2021 and is responsible for the operation and maintenance of the stormwater management system associated with the recently constructed Wind Meadows South residential subdivision that lies within the District Boundary. This document provides a Stormwater 20 – Year Needs Analysis (Analysis) for the WMS CDD in accordance with the specific requirements set forth in Section 403.9302 of the Florida Statutes. The format and delivery of the Analysis is consistent with the guidance and template provided by the Florida Office of Economic & Demographic Research (EDR).

Description of Wind Meadows South Community Development District

The Wind Meadows South Community Development District (WMS CDD) is located west of E.F. Griffin Road between, south of County Road 540A and north of Lyle Parkway, within the City Limits of Bartow, Florida. The WMS CDD is a local, special purpose government entity authorized by Chapter 190 of the Florida Statutes, and created by ordinance of the City Commission of the City of Bartow (Ordinance No. 2021-10) as an alternative method of planning, acquiring, operating and maintaining community-related improvements associated with the Wind Meadows South subdivision. General information related to the WMS CDD can be found on their website at <https://windmeadowssouthcdd.com/information/>.

The current WMS CDD is 159.67 acres in size, and a stormwater management system has been designed, permitted and constructed to serve Phase 1 of the residential subdivision (416 lots). The Phase 1 stormwater management system owned by the CDD includes nine (9) stormwater management ponds and associated stormwater conveyances (curbs, inlets, pipes & outfall structures). As of the date of this document, these Phase 1 improvements are still under construction but very near to completion. The operation and maintenance responsibilities for the completed stormwater management system are expected to be transferred to the WMS CDD in July of 2022.

The future Phase 2 for the subdivision has also been designed and is fully permitted. Construction of the Phase 2 improvements is expected to commence in September of 2022. An amendment to the current CDD boundary is planned to incorporate the Phase 2 improvements. These Phase 2 improvements will include 419 additional residential lots and two (2) additional stormwater management ponds. The following Analysis does address future needs associated with this additional phase, but it should be noted that the funding source for the development expansion along with the associated stormwater management system is, to date, not committed.

Contents and Structure of the 20 – Year Needs Analysis

The information required (and provided herein) for the Stormwater 20 – Year Needs Analysis is set forth in Section 403.9302(3), of the Florida Statutes as follows:

Section 403.9302, Florida Statutes

- 3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:
 - a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
 - b) The number of current and projected residents served calculated in 5- year increments.
 - c) The current and projected service area for the stormwater management program or stormwater management system.
 - d) The current and projected cost of providing services calculated in 5- year increments.
 - e) The estimated remaining useful life of each facility or its major components.
 - f) 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.
 - g) The local government’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 local government expects to close any projected funding gap.

The format and delivery of this Analysis is consistent with the instructions and associated template provided by the Florida Office of Economic & Demographic Research (EDR) for this specific purpose.

Summary of Exhibits

The following Exhibits are provided as aids and supporting documentation for the WMS CDD Stormwater 20 – Year Needs Analysis.

- | | |
|------------|---|
| Exhibit 1: | Location Map of WMS CDD |
| Exhibit 2: | Map of Current WMS CDD District Boundary |
| Exhibit 3: | Map of Proposed WMS CDD District Boundary |
| Exhibit 4: | Subdivision Site Plan with Phase Boundaries and Stormwater Pond Locations |
| Exhibit 5: | Copy of SWFWMD ERP Permit for the Wind Meadows South Subdivision |
| Exhibit 6: | Copy of Section 403.9302, Florida Statutes |
| Exhibit 7: | Copy of City of Bartow Ordinance No. 2021-10 Establishing the WMS CDD |

EDR Stormwater 20-Year Needs Analysis Report

**TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS
ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES**

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, *etc.*) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphabetical.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.	
Name of Local Government:	Wind Meadows South Community Development District
Name of stormwater utility, if applicable:	N.A.
Contact Person	
Name:	Jillian Burns
Position/Title:	District Manager
Email Address:	jburns@gmscfl.com
Phone Number:	407.841.5524

Indicate the Water Management District(s) in which your service area is located.	
<input type="checkbox"/>	Northwest Florida Water Management District (NFWFMD)
<input type="checkbox"/>	Suwannee River Water Management District (SRWMD)
<input type="checkbox"/>	St. Johns River Water Management District (SJRWMD)
<input checked="" type="checkbox"/>	Southwest Florida Water Management District (SWFWMD)
<input type="checkbox"/>	South Florida Water Management District (SFWMD)

Indicate the type of local government:	
<input type="checkbox"/>	Municipality
<input type="checkbox"/>	County
<input checked="" type="checkbox"/>	Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The current Wind Meadows South (Phase 1) stormwater management system includes nine (9) stormwater management ponds and associated stormwater conveyances (curbs, inlets, pipes & outfall structures). The stormwater management system has been permitted by the Southwest Florida Water Management District. Each of the ponds utilizes dry retention methodology to provide water quality treatment of the project's stormwater as well as retaining the stormwater runoff from their respective contributing

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

• Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?	No
If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:	
• Does your jurisdiction have a dedicated stormwater utility?	No
If no, do you have another funding mechanism?	
Yes	
If yes, please describe your funding mechanism.	
Bonds and Assessments	
• Does your jurisdiction have a Stormwater Master Plan or Plans?	No
If Yes:	
How many years does the plan(s) cover?	
Are there any unique features or limitations that are necessary to understand what the plan does or does not address?	
Please provide a link to the most recently adopted version of the document (if it is published online):	
• Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?	No
If Yes, does it include 100% of your facilities?	
If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?	

● Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	No
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	No
A system for managing stormwater complaints?	No
Other specific activities?	

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

● Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Yes

Notes or Comments on the above:

Wind Meadows South CDD will be responsible for the maintenance of the stormwater systems within their District and associated with the Wind Meadows South Subdivision.

● Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	22,704.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	9	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		

Notes or Comments on any of the above:	

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	No
Living shorelines	No	No
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

☐ Asset management system

☐ GIS program

☐ MS4 permit application

☐ Aerial photos

☐ Past or ongoing budget investments

☐ Water quality projects

Other(s):

Approved construction plans for Wind Meadows South CDD Phase 1

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc.).

The service area will be expanded if and when the District boundary is expanded to include a planned Phase 2 and construction of this additional phase is complete. This expansion will include two stormwater management ponds and associated conveyances to serve 418 new residential lots.

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR's website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	35	187	209	236	265
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project’s remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc . Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)					
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Phase 2 Stormwater Management System	500	3,500	32	36	41

5.3.2 Water Quality

Expenditures (in \$thousands)					
Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input checked="" type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify: <div></div>
<input checked="" type="checkbox"/>	Other(s): <div>Approved contruction plans which include the Phase 2 Subdivision Expansion</div>

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

• Has a vulnerability assessment been completed for your jurisdiction’s storm water system?

No

If no, how many facilities have been assessed?

0

• Does your jurisdiction have a long-range resiliency plan of 20 years or more?

No

If yes, please provide a link if available:

If no, is a planning effort currently underway?

No

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc . Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction’s total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)					
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)					
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N.A.					

Part 7.0 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. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total		Funding Sources for Actual Expenditures					Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures		Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	N.A.								
2017-18	N.A.								
2018-19	N.A.								
2019-20	N.A.								
2020-21	N.A.								

Expansion

	Total		Funding Sources for Actual Expenditures					Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures		Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	N.A.								
2017-18	N.A.								
2018-19	N.A.								
2019-20	N.A.								
2020-21	N.A.								

Resiliency

	Total		Funding Sources for Actual Expenditures					Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures		Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	N.A.								
2017-18	N.A.								
2018-19	N.A.								
2019-20	N.A.								
2020-21	N.A.								

Replacement of Aging Infrastructure

	Total		Funding Sources for Actual Expenditures					Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures		Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			
2016-17	N.A.								
2017-18	N.A.								
2018-19	N.A.								
2019-20	N.A.								
2020-21	N.A.								

Part 8.0 The local government'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 local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template’s working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	187	209	236	265
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	187	209	236	265

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	3,500	32	36	41
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	3,500	32	36	41

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0

Remaining Unfunded Needs	3,500	32	36	41
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Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.

Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.

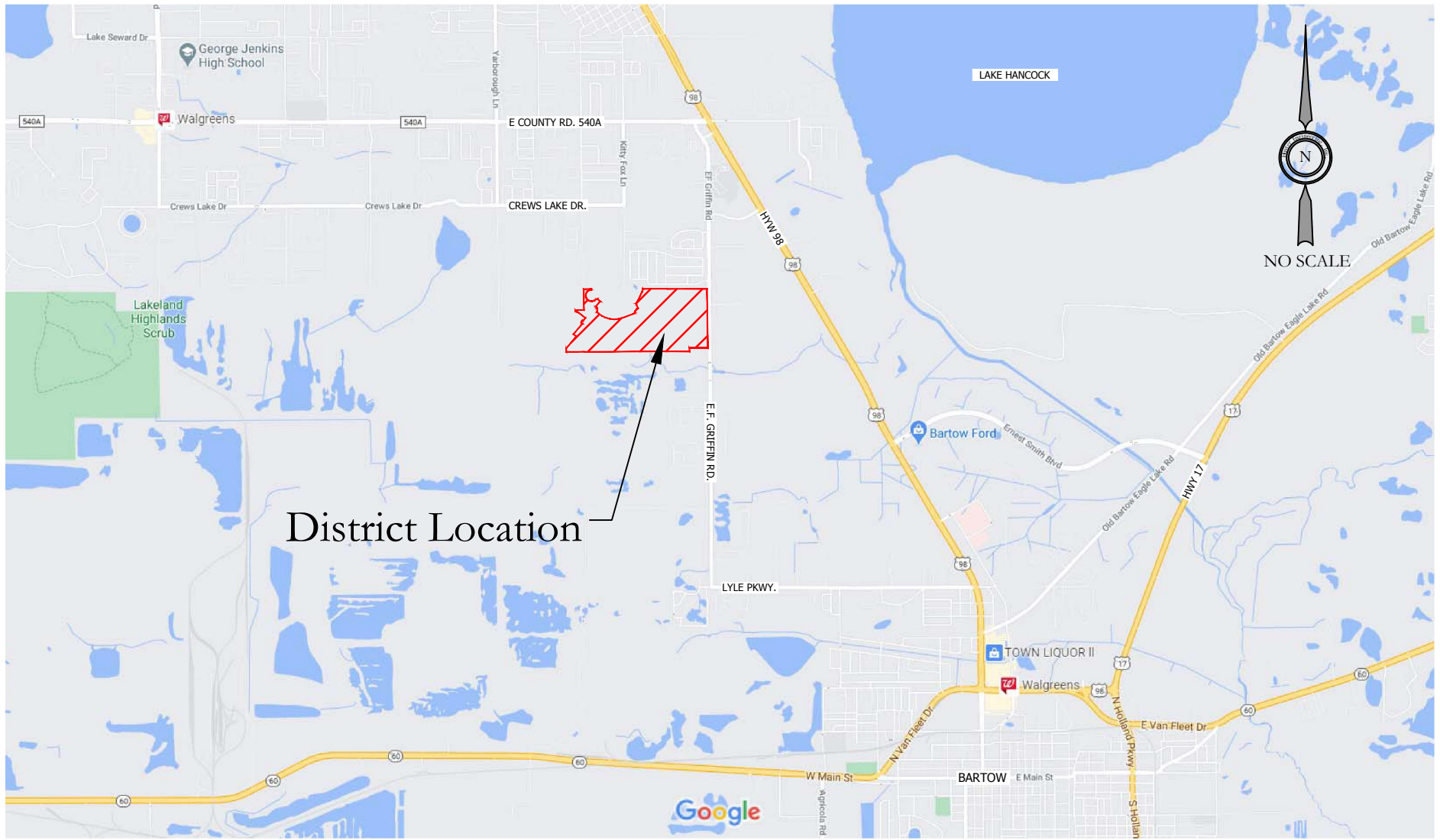
[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

[illegible]

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0

Exhibit 1



LOCATION MAP
WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT

Prepared By
HUNTER ENGINEERING, INC.

Certificate of Authorization #8394

4900 Dundee Road
Winter Haven, FL 33884

Telephone: 863-676-7770
Facsimile: 863-965-0181

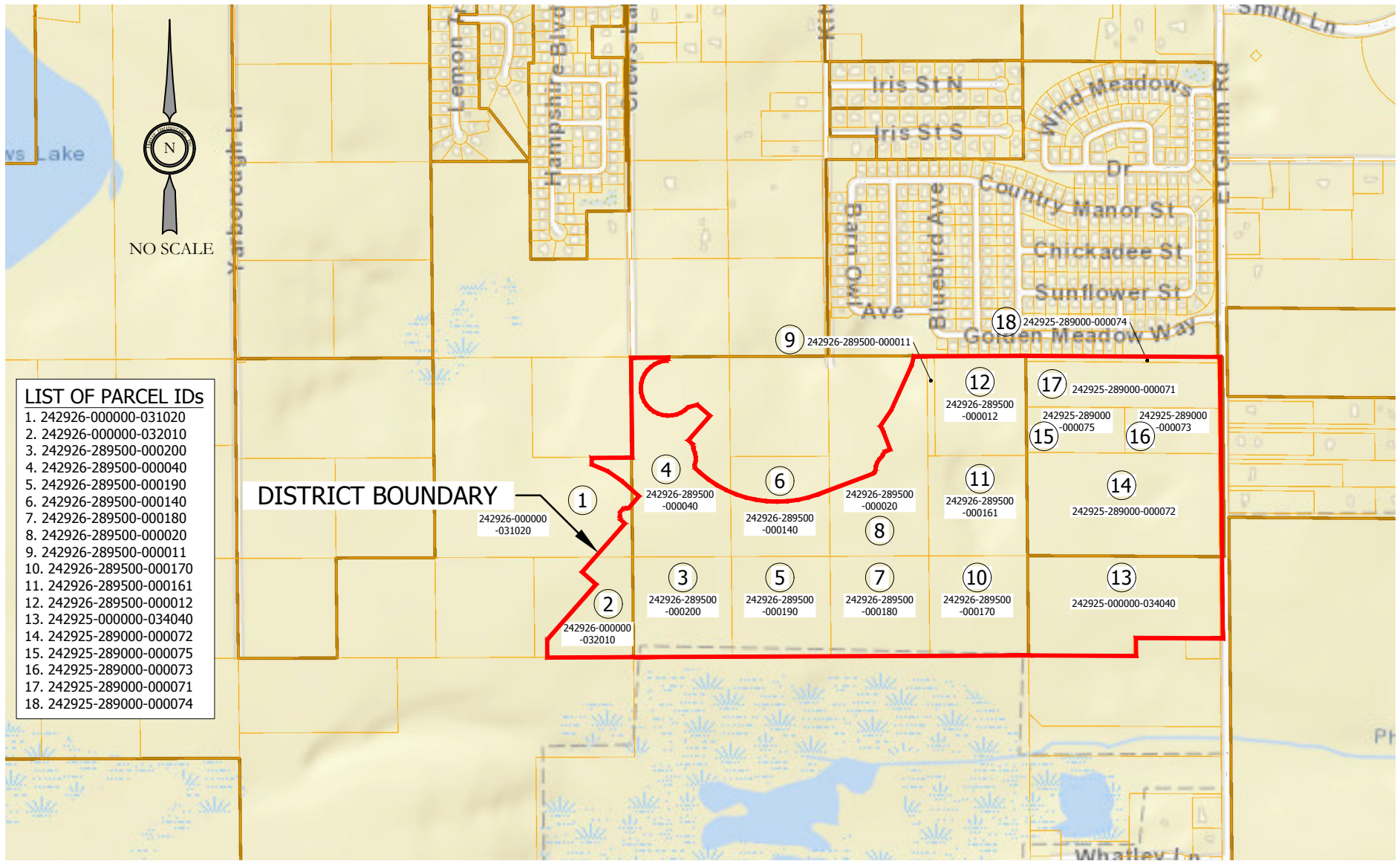
LEGEND

— COMMUNITY DEVELOPMENT
DISTRICT BOUNDARY

Date: June 9, 2022

Exhibit 1

Exhibit 2



CURRENT DISTRICT BOUNDARY
WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT

Prepared By
HUNTER ENGINEERING, INC.

Certificate of Authorization #8394

4900 Dundee Road
Winter Haven, FL 33884

Telephone: 863-676-7770
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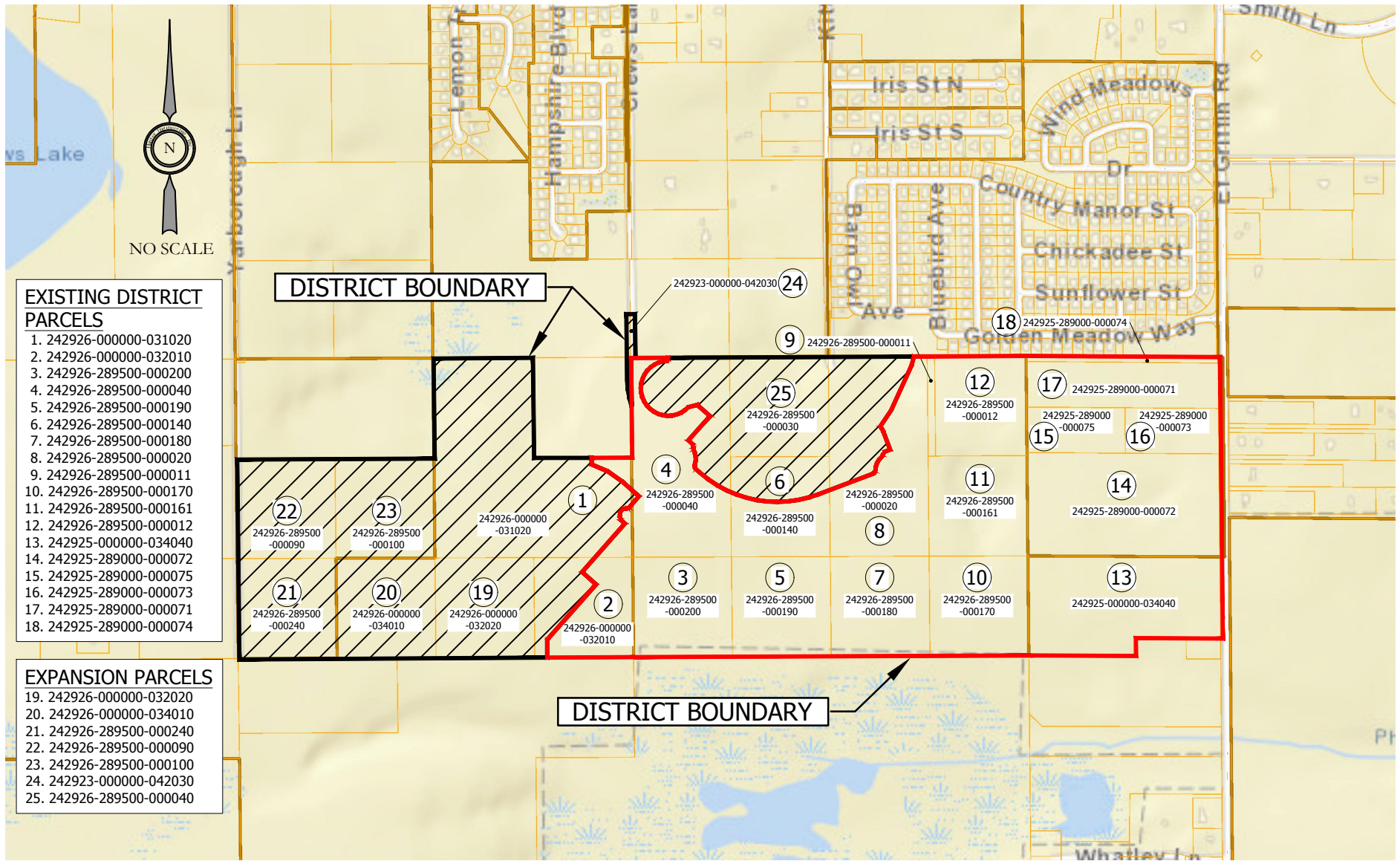
LEGEND

— COMMUNITY DEVELOPMENT
DISTRICT BOUNDARY

Date: June 1, 2021

Exhibit 2

Exhibit 3



**PROPOSED DISTRICT BOUNDARY
WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

Prepared By
HUNTER ENGINEERING, INC.

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4900 Dundee Road
Winter Haven, FL 33884
Telephone: 863-676-7770
Facsimile: 863-965-0181

LEGEND

— COMMUNITY DEVELOPMENT
DISTRICT BOUNDARY

Date: June 7, 2022

Exhibit 3

Exhibit 4

Exhibit 5



Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899
(352) 796-7211 or 1-800-423-1476 (FL only)
SUNCOM 628-4150 TDD only 1-800-231-6103 (FL only)
On the Internet at: WaterMatters.org

An Equal
Opportunity
Employer

Bartow Service Office
170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)

Sarasota Service Office
78 Sarasota Center Boulevard
Sarasota, Florida 34240-9770
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Service Office
7601 Highway 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

April 26, 2021

Center State Development, LLC
Attn: Harold Baxter
4900 Dundee Road
Winter Haven, FL 33884

Subject: **Notice of Intended Agency Action - Approval
ERP Individual Construction**

Project Name: Wind Meadows South Subdivision
App ID/Permit No: 819444 / 43027536.001
County: Polk
Sec/Twp/Rge: S23/T29S/R24E, S26/T29S/R24E, S25/T29S/R24E

Dear Permittee(s):

The Southwest Florida Water Management District (District) has completed its review of the application for Environmental Resource Permit. Based upon a review of the information you have submitted, the District hereby gives notice of its intended approval of the application.

The File of Record associated with this application can be viewed at <http://www18.swfwmd.state.fl.us/erp/erp/search/ERPSearch.aspx> and is also available for inspection Monday through Friday, except for District holidays, from 8:00 a.m. through 5:00 p.m. at the District's Tampa Service Office, 7601 U.S. Highway 301 North, Tampa, Florida 33637.

If you have any questions or concerns regarding the application or any other information, please contact the Environmental Resource Permit Bureau in the Tampa Service Office.

Sincerely,

David Kramer, P.E.
Bureau Chief
Environmental Resource Permit Bureau
Regulation Division

cc: Lake Hancock Partners, LLLP
CDR Farms, LLC
Bryan A. Hunter, P.E., Hunter Engineering, Inc.



An Equal
Opportunity
Employer

Southwest Florida Water Management District

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1-800-320-3503 (FL only)

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April 26, 2021

Center State Development, LLC
Attn: Harold Baxter
4900 Dundee Road
Winter Haven, FL 33884

Subject: **Notice of Agency Action - Approval
ERP Individual Construction**

Project Name: Wind Meadows South Subdivision
App ID/Permit No: 819444 / 43027536.001
County: Polk
Sec/Twp/Rge: S23/T29S/R24E, S26/T29S/R24E, S25/T29S/R24E

Dear Permittee(s):

The Southwest Florida Water Management District (District) is in receipt of your application for the Environmental Resource Permit. Based upon a review of the information you submitted, the application is approved.

Please refer to the attached Notice of Rights to determine any legal rights you may have concerning the District's agency action on the permit application described in this letter.

If approved construction plans are part of the permit, construction must be in accordance with these plans. These drawings are available for viewing or downloading through the District's Application and Permit Search Tools located at www.WaterMatters.org/permits.

The District's action in this matter only becomes closed to future legal challenges from members of the public if such persons have been properly notified of the District's action and no person objects to the District's action within the prescribed period of time following the notification. The District does not publish notices of agency action. If you wish to limit the time within which a person who does not receive actual written notice from the District may request an administrative hearing regarding this action, you are strongly encouraged to publish, at your own expense, a notice of agency action in the legal advertisement section of a newspaper of general circulation in the county or counties where the activity will occur. Publishing notice of agency action will close the window for filing a petition for hearing. Legal requirements and instructions for publishing notices of agency action, as well as a noticing form that can be used, are available from the District's website at www.WaterMatters.org/permits/noticing. If you publish notice of agency action, a copy of the affidavit of publication provided by the newspaper should be sent to the District's Tampa Service Office for retention in this permit's File of Record.

If you have any questions or concerns regarding your permit or any other information, please contact the Environmental Resource Permit Bureau in the Tampa Service Office.

Sincerely,

David Kramer, P.E.
Bureau Chief
Environmental Resource Permit Bureau
Regulation Division

Enclosures: Approved Permit w/Conditions Attached
 [As-Built Certification and Request for Conversion to Operation Phase](#)
 Notice of Authorization to Commence Construction
 Notice of Rights
cc: Lake Hancock Partners, LLLP
 CDR Farms, LLC
 Bryan A. Hunter, P.E., Hunter Engineering, Inc.

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ENVIRONMENTAL RESOURCE
INDIVIDUAL CONSTRUCTION
PERMIT NO. 43027536.001**

EXPIRATION DATE: April 26, 2026

PERMIT ISSUE DATE: April 26, 2021

This permit is issued under the provisions of Chapter 373, Florida Statutes, (F.S.), and the Rules contained in Chapter 62-330, Florida Administrative Code, (F.A.C.). The permit authorizes the Permittee to proceed with the construction of a surface water management system in accordance with the information outlined herein and shown by the application, approved drawings, plans, specifications, and other documents, attached hereto and kept on file at the Southwest Florida Water Management District (District). Unless otherwise stated by permit specific condition, permit issuance constitutes certification of compliance with state water quality standards under Section 401 of the Clean Water Act, 33 U.S.C. 1341. All construction, operation and maintenance of the surface water management system authorized by this permit shall occur in compliance with Florida Statutes and Administrative Code and the conditions of this permit.

PROJECT NAME: Wind Meadows South Subdivision

GRANTED TO: Center State Development, LLC
Attn: Harold Baxter
4900 Dundee Road
Winter Haven, FL 33884

OTHER PERMITTEES: N/A

ABSTRACT: This permit authorization is for the construction of a stormwater management system serving an 835-lot residential subdivision project. The proposed activities include the construction of streets, sidewalks, lot grading, stormwater management system and other infrastructure. Attenuation and water quality treatment are to be provided in 10 on-line retention ponds and 2 effluent filtration ponds. The system is designed for closed basin criteria. A portion of the site discharges to Saddle Creek below Lake Hancock (WBID 1623K), which is verified as impaired for nutrients; therefore, water quality certification is waived as a condition of this permit. The Permittee is a contractual buyer, and the operation and maintenance entity is to be a homeowners association (HOA). Information regarding wetlands and surface waters can be found below under the Environmental Considerations section. The project is located on the west side of E. F. Griffin Road, in west-central Polk County.

OP. & MAIN. ENTITY: Wind Meadows South Homeowners Association, Inc.

OTHER OP. & MAIN. ENTITY: N/A

COUNTY: Polk

SEC/TWP/RGE: S23/T29S/R24E, S26/T29S/R24E, S25/T29S/R24E

TOTAL ACRES OWNED

OR UNDER CONTROL: 254.22

PROJECT SIZE: 254.22 Acres

LAND USE: Residential

DATE APPLICATION FILED: February 15, 2021

AMENDED DATE: N/A

I. Water Quantity/Quality

POND No.	Area Acres @ Top of Bank	Treatment Type
10	2.17	ON-LINE RETENTION
20	2.79	ON-LINE RETENTION
30	1.39	ON-LINE RETENTION
40	1.02	ON-LINE RETENTION
50	1.94	ON-LINE RETENTION
60	2.77	ON-LINE RETENTION
70	4.59	ON-LINE RETENTION
80	2.55	ON-LINE RETENTION
90	2.49	EFFLUENT FILTRATION
100	2.35	ON-LINE RETENTION
110	4.48	EFFLUENT FILTRATION
120	0.37	ON-LINE RETENTION
	Total: 28.91	

Water Quantity/Quality: Attenuation and water quality treatment are to be provided in 10 on-line retention ponds and 2 effluent filtration ponds. The attenuation is designed for closed basin criteria, with no surface discharge from the pond system resulting from the 100-year 24-hour storm event. A portion of the site discharges to Saddle Creek below Lake Hancock (WBID 1623K), which is verified as impaired for nutrients. The water quality net improvement criteria are to be met by the pond system design, which has no surface discharge resulting from the 100-year 24-hour event. The plans and calculations reflect the North American Vertical Datum of 1988 (NAVD1988).

A mixing zone is not required.

A variance is not required.

II. 100-Year Floodplain

Encroachment (Acre-Feet of fill)	Compensation (Acre-Feet of excavation)	Compensation Type	Encroachment Result* (feet)
0.00	0.00	No Encroachment	N/A

Floodplain Comment: The floodplain has been established by the Lake Hancock Watershed Study. No encroachment is proposed therein.

*Depth of change in flood stage (level) over existing receiving water stage resulting from floodplain encroachment caused by a project that claims Minimal Impact type of compensation.

III. Environmental Considerations

Wetland/Other Surface Water Information

Wetland/Other Surface Water Name	Total Acres	Not Impacted Acres	Permanent Impacts		Temporary Impacts	
			Acres	Functional Loss*	Acres	Functional Loss*
Wetland 1A	1.06	1.06	0.00	0.00	0.00	0.00
Wetland 1B	0.74	0.74	0.00	0.00	0.00	0.00
Total:	1.80	1.80	0.00	0.00	0.00	0.00

* For impacts that do not require mitigation, their functional loss is not included.

Wetland/Other Surface Water Comments:

There are 1.80 acres of wetlands (FLUCCS 641) located within the project area for this ERP. There are no wetland impacts proposed or authorized by this permit. There are no other surface water features located within the project area.

Mitigation Information

Mitigation is not required.

Specific Conditions

1. If the ownership of the project area covered by the subject permit is divided, with someone other than the Permittee becoming the owner of part of the project area, this permit may be terminated, unless the terms of the permit are modified by the District or the permit is transferred pursuant to Rule 40D-1.6105, F.A.C. In such situations, each land owner shall obtain a permit (which may be a modification of this permit) for the land owned by that person. This condition shall not apply to the division and sale of lots or units in residential subdivisions or condominiums.
2. The Permittee shall retain the design professional registered or licensed in Florida, to conduct on-site observations of construction and assist with the as-built certification requirements of this project. The Permittee shall inform the District in writing of the name, address and phone number of the design professional so employed. This information shall be submitted prior to construction.
3. Wetland buffers shall remain in an undisturbed condition except for approved drainage facility construction/maintenance. No owner of property within the subdivision may perform any work, construction, maintenance, clearing, filling or any other type of activities within the wetlands or wetland buffers described in the approved permit and recorded plat of the subdivision, unless prior approval is received from the Southwest Florida Water Management District.
4. The following boundaries, as shown on the approved construction drawings, shall be clearly delineated on the site prior to initial clearing or grading activities:

a. wetland and surface water areas

b. wetland buffers

The delineation shall endure throughout the construction period and be readily discernible to construction and District personnel.

5. Rights-of-way and easement locations necessary to construct, operate and maintain all facilities, which constitute the permitted stormwater management system, and the locations and limits of all wetlands, wetland buffers, upland buffers for water quality treatment, 100-year floodplain areas and floodplain compensation areas, shall be shown on the final plat recorded in the County Public Records. Documentation of this plat recording shall be submitted to the District with the As-Built Certification and Request for Conversion to Operational Phase Form, and prior to beneficial occupancy or use of the site.
6. Copies of the following documents in final form, as appropriate for the project, shall be submitted to the Regulation Division:
 - a. homeowners, property owners, master association or condominium association articles of incorporation, and
 - b. declaration of protective covenants, deed restrictions or declaration of condominium

The Permittee shall submit these documents with the submittal of the Request for Transfer of Environmental Resource Permit to the Perpetual Operation Entity form.

7. The following language shall be included as part of the deed restrictions for each lot:

"Each property owner within the subdivision at the time of construction of a building, residence, or structure shall comply with the construction plans for the stormwater management system approved and on file with the Southwest Florida Water Management District."

8. Prior to installation of the filter media, the Permittee's contractor shall submit a certified test of the media to the Permittee's design professional. The test shall address the following parameters: uniformity coefficient, effective grain size, sieve analysis, percent silts, clays and organic matter, and permeability testing (constant head). If testing indicates the actual permeability rate is less than the value specified in the permitted design, a permit modification will be required to lengthen the effluent filtration system. The Permittee shall also notify the District

Service Office that services this permit, at least 48 hours prior to commencement of construction of the effluent filtration system, so that District staff may observe this construction activity.

9. For dry bottom retention systems, the retention area(s) shall become dry within 72 hours after a rainfall event. If a retention area is regularly wet, this situation shall be deemed to be a violation of this permit. For dry bottom detention systems, the detention area(s) shall become dry within 36 hours after a rainfall event. If a detention area is regularly wet, this situation shall be deemed to be a violation of this permit.
10. Certification of compliance with state water quality standards under Section 401 of the Clean Water Act, 33 U.S.C. 1341 is waived.
11. If limestone bedrock is encountered during construction of the stormwater management system, the District must be notified and construction in the affected area shall cease.
12. The Permittee shall notify the District of any sinkhole development in the stormwater management system within 48 hours of discovery and must submit a detailed sinkhole evaluation and repair plan for approval by the District within 30 days of discovery.
13. The Permittee has contracts to purchase the property covered by this permit. Failure to transfer ownership of the project site to the Permittee will render this permit null and void.
14. The Permitted Plan Set for this project includes: the set received by the District on April 20, 2021.
15. The operation and maintenance entity shall provide for the inspection of the permitted project after conversion of the permit to the operation and maintenance phase. For systems utilizing effluent filtration and retention the inspections shall be performed 24 months after operation is authorized and every 24 months thereafter.

The operation and maintenance entity must maintain a record of each inspection, including the date of inspection, the name and contact information of the inspector, whether the system was functioning as designed and permitted, and make such record available upon request of the District.

Within 30 days of any failure of a stormwater management system or deviation from the permit, an inspection report shall be submitted using Form 62-330.311(1), "Operation and Maintenance Inspection Certification" describing the remedial actions taken to resolve the failure or deviation.

16. District staff must be notified in advance of any proposed construction dewatering. If the dewatering activity is likely to result in offsite discharge or sediment transport into wetlands or surface waters, a written dewatering plan must either have been submitted and approved with the permit application or submitted to the District as a permit prior to the dewatering event as a permit modification. A water use permit may be required prior to any use exceeding the thresholds in Chapter 40D-2, F.A.C.
17. Off-site discharges during construction and development shall be made only through the facilities authorized by this permit. Water discharged from the project shall be through structures having a mechanism suitable for regulating upstream stages. Stages may be subject to operating schedules satisfactory to the District.
18. The permittee shall complete construction of all aspects of the stormwater management system, including wetland compensation (grading, mulching, planting), water quality treatment features, and discharge control facilities prior to beneficial occupancy or use of the development being served by this system.
19. The following shall be properly abandoned and/or removed in accordance with the applicable regulations:
 - a. Any existing wells in the path of construction shall be properly plugged and abandoned by a licensed well contractor.
 - b. Any existing septic tanks on site shall be abandoned at the beginning of construction.
 - c. Any existing fuel storage tanks and fuel pumps shall be removed at the beginning of construction.
20. All stormwater management systems shall be operated to conserve water in order to maintain environmental quality and resource protection; to increase the efficiency of transport, application and use; to decrease waste; to minimize unnatural runoff from the property and to minimize dewatering of offsite property.
21. Each phase or independent portion of the permitted system must be completed in accordance with the permitted

plans and permit conditions prior to the occupation of the site or operation of site infrastructure located within the area served by that portion or phase of the system. Each phase or independent portion of the system must be completed in accordance with the permitted plans and permit conditions prior to transfer of responsibility for operation and maintenance of that phase or portion of the system to a local government or other responsible entity.

22. This permit is valid only for the specific processes, operations and designs indicated on the approved drawings or exhibits submitted in support of the permit application. Any substantial deviation from the approved drawings, exhibits, specifications or permit conditions, including construction within the total land area but outside the approved project area(s), may constitute grounds for revocation or enforcement action by the District, unless a modification has been applied for and approved. Examples of substantial deviations include excavation of ponds, ditches or sump areas deeper than shown on the approved plans.
23. This permit does not authorize the Permittee to cause any adverse impact to or "take" of state listed species and other regulated species of fish and wildlife. Compliance with state laws regulating the take of fish and wildlife is the responsibility of the owner or applicant associated with this project. Please refer to Chapter 68A-27 of the Florida Administrative Code for definitions of "take" and a list of fish and wildlife species. If listed species are observed onsite, FWC staff are available to provide decision support information or assist in obtaining the appropriate FWC permits. Most marine endangered and threatened species are statutorily protected and a "take" permit cannot be issued. Requests for further information or review can be sent to FWCConservationPlanningServices@MyFWC.com.
24. A "Recorded notice of Environmental Resource Permit," Form No. 62-330.090(1), shall be recorded in the public records of the County(s) where the project is located.

GENERAL CONDITIONS

1. The general conditions attached hereto as Exhibit "A" are hereby incorporated into this permit by reference and the Permittee shall comply with them.

David Kramer, P.E.

Authorized Signature

EXHIBIT A

GENERAL CONDITIONS:

- 1 The following general conditions are binding on all individual permits issued under this chapter, except where the conditions are not applicable to the authorized activity, or where the conditions must be modified to accommodate, project-specific conditions.
 - a. All activities shall be implemented following the plans, specifications and performance criteria approved by this permit. Any deviations must be authorized in a permit modification in accordance with Rule 62-330.315, F.A.C., or the permit may be revoked and the permittee may be subject to enforcement action.
 - b. A complete copy of this permit shall be kept at the work site of the permitted activity during the construction phase, and shall be available for review at the work site upon request by the Agency staff. The permittee shall require the contractor to review the complete permit prior to beginning construction.
 - c. Activities shall be conducted in a manner that does not cause or contribute to violations of state water quality standards. Performance-based erosion and sediment control best management practices shall be installed immediately prior to, and be maintained during and after construction as needed, to prevent adverse impacts to the water resources and adjacent lands. Such practices shall be in accordance with the *State of Florida Erosion and Sediment Control Designer and Reviewer Manual (Florida Department of Environmental Protection and Florida Department of Transportation June 2007)*, and the *Florida Stormwater Erosion and Sedimentation Control Inspector's Manual (Florida Department of Environmental Protection, Nonpoint Source Management Section, Tallahassee, Florida, July 2008)*, which are both incorporated by reference in subparagraph 62-330.050(8)(b)5, F.A.C., unless a project-specific erosion and sediment control plan is approved or other water quality control measures are required as part of the permit.
 - d. At least 48 hours prior to beginning the authorized activities, the permittee shall submit to the Agency a fully executed Form 62-330.350(1), "Construction Commencement Notice,"[effective date], incorporated by reference herein (<http://www.flrules.org/Gateway/reference.asp?No=Ref-02505>), indicating the expected start and completion dates. A copy of this form may be obtained from the Agency, as described in subsection 62-330.010(5),F.A.C. However, for activities involving more than one acre of construction that also require a NPDES stormwater construction general permit, submittal of the Notice of Intent to Use Generic Permit for Stormwater Discharge from Large and Small Construction Activities, DEP Form 62-621.300(4)(b), shall also serve as notice of commencement of construction under this chapter and, in such a case, submittal of Form 62-330.350(1) is not required.
 - e. Unless the permit is transferred under Rule 62-330.340, F.A.C., or transferred to an operating entity under Rule 62-330.310, F.A.C., the permittee is liable to comply with the plans, terms and conditions of the permit for the life of the project or activity.
 - f. Within 30 days after completing construction of the entire project, or any independent portion of the project, the permittee shall provide the following to the Agency, as applicable:
 1. For an individual, private single-family residential dwelling unit, duplex, triplex, or quadruplex - "Construction Completion and Inspection Certification for Activities Associated with a Private Single-Family Dwelling Unit" [Form 62-330.310(3)]; or
 2. For all other activities - "As-Built Certification and Request for Conversion to Operation Phase" [Form 62-330.310(1)].
 3. If available, an Agency website that fulfills this certification requirement may be used in lieu of the form.
 - g. If the final operation and maintenance entity is a third party:

1. Prior to sales of any lot or unit served by the activity and within one year of permit issuance, or within 30 days of as-built certification, whichever comes first, the permittee shall submit, as applicable, a copy of the operation and maintenance documents (see sections 12.3 thru 12.3.4 of Volume I) as filed with the Department of State, Division of Corporations and a copy of any easement, plat, or deed restriction needed to operate or maintain the project, as recorded with the Clerk of the Court in the County in which the activity is located.
 2. Within 30 days of submittal of the as-built certification, the permittee shall submit "Request for Transfer of Environmental Resource Permit to the Perpetual Operation and Maintenance Entity" [Form 62-330.310 (2)] to transfer the permit to the operation and maintenance entity, along with the documentation requested in the form. If available, an Agency website that fulfills this transfer requirement may be used in lieu of the form.
- h. The permittee shall notify the Agency in writing of changes required by any other regulatory agency that require changes to the permitted activity, and any required modification of this permit must be obtained prior to implementing the changes.
- i. This permit does not:
1. Convey to the permittee any property rights or privileges, or any other rights or privileges other than those specified herein or in Chapter 62-330, F.A.C.;
 2. Convey to the permittee or create in the permittee any interest in real property;
 3. Relieve the permittee from the need to obtain and comply with any other required federal, state, and local authorization, law, rule, or ordinance; or
 4. Authorize any entrance upon or work on property that is not owned, held in easement, or controlled by the permittee.
- j. Prior to conducting any activities on state-owned submerged lands or other lands of the state, title to which is vested in the Board of Trustees of the Internal Improvement Trust Fund, the permittee must receive all necessary approvals and authorizations under Chapters 253 and 258, F.S. Written authorization that requires formal execution by the Board of Trustees of the Internal Improvement Trust Fund shall not be considered received until it has been fully executed.
- k. The permittee shall hold and save the Agency harmless from any and all damages, claims, or liabilities that may arise by reason of the construction, alteration, operation, maintenance, removal, abandonment or use of any project authorized by the permit.
- l. The permittee shall notify the Agency in writing:
1. Immediately if any previously submitted information is discovered to be inaccurate; and
 2. Within 30 days of any conveyance or division of ownership or control of the property or the system, other than conveyance via a long-term lease, and the new owner shall request transfer of the permit in accordance with Rule 62-330.340, F.A.C. This does not apply to the sale of lots or units in residential or commercial subdivisions or condominiums where the stormwater management system has been completed and converted to the operation phase.
- m. Upon reasonable notice to the permittee, Agency staff with proper identification shall have permission to enter, inspect, sample and test the project or activities to ensure conformity with the plans and specifications authorized in the permit.
- n. If any prehistoric or historic artifacts, such as pottery or ceramics, stone tools or metal implements, dugout canoes, or any other physical remains that could be associated with Native American cultures, or early colonial or American settlement are encountered at any time within the project site area, work involving

subsurface disturbance in the immediate vicinity of such discoveries shall cease. The permittee or other designee shall contact the Florida Department of State, Division of Historical Resources, Compliance and Review Section, at (850) 245-6333 or (800) 847-7278, as well as the appropriate permitting agency office. Such subsurface work shall not resume without verbal or written authorization from the Division of Historical Resources. If unmarked human remains are encountered, all work shall stop immediately and notification shall be provided in accordance with Section 872.05, F.S. (2012).

- o. Any delineation of the extent of a wetland or other surface water submitted as part of the permit application, including plans or other supporting documentation, shall not be considered binding unless a specific condition of this permit or a formal determination under Rule 62-330.201, F.A.C., provides otherwise.
 - p. The permittee shall provide routine maintenance of all components of the stormwater management system to remove trapped sediments and debris. Removed materials shall be disposed of in a landfill or other uplands in a manner that does not require a permit under Chapter 62-330, F.A.C., or cause violations of state water quality standards.
 - q. This permit is issued based on the applicant's submitted information that reasonably demonstrates that adverse water resource-related impacts will not be caused by the completed permit activity. If any adverse impacts result, the Agency will require the permittee to eliminate the cause, obtain any necessary permit modification, and take any necessary corrective actions to resolve the adverse impacts.
 - r. A Recorded Notice of Environmental Resource Permit may be recorded in the county public records in accordance with Rule 62-330.090(7), F.A.C. Such notice is not an encumbrance upon the property.
2. In addition to those general conditions in subsection (1) above, the Agency shall impose any additional project-specific special conditions necessary to assure the permitted activities will not be harmful to the water resources, as set forth in Rules 62-330.301 and 62-330.302, F.A.C., Volumes I and II, as applicable, and the rules incorporated by reference in this chapter.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

NOTICE OF
AUTHORIZATION
TO COMMENCE CONSTRUCTION

Wind Meadows South Subdivision

PROJECT NAME

Residential

PROJECT TYPE

Polk

COUNTY

S23/T29S/R24E, S26/T29S/R24E, S25/T29S/R24E

SEC(S)/TWP(S)/RGE(S)

Center State Development, LLC

PERMITTEE

See permit for additional permittees

APPLICATION ID/PERMIT NO: 819444 / 43027536.001

DATE ISSUED: April 26, 2021



David Kramer, P.E.

Issuing Authority

THIS NOTICE SHOULD BE CONSPICUOUSLY
DISPLAYED AT THE SITE OF THE WORK

Notice of Rights

ADMINISTRATIVE HEARING

1. You or any person whose substantial interests are or may be affected by the District's intended or proposed action may request an administrative hearing on that action by filing a written petition in accordance with Sections 120.569 and 120.57, Florida Statutes (F.S.), Uniform Rules of Procedure Chapter 28-106, Florida Administrative Code (F.A.C.) and District Rule 40D-1.1010, F.A.C. Unless otherwise provided by law, a petition for administrative hearing must be filed with (received by) the District within 21 days of receipt of written notice of agency action. "Written notice" means either actual written notice, or newspaper publication of notice, that the District has taken or intends to take agency action. "Receipt of written notice" is deemed to be the fifth day after the date on which actual notice is deposited in the United States mail, if notice is mailed to you, or the date that actual notice is issued, if sent to you by electronic mail or delivered to you, or the date that notice is published in a newspaper, for those persons to whom the District does not provide actual notice.
2. Pursuant to Subsection 373.427(2)(c), F.S., for notices of intended or proposed agency action on a consolidated application for an environmental resource permit and use of state-owned submerged lands concurrently reviewed by the District, a petition for administrative hearing must be filed with (received by) the District within 14 days of receipt of written notice.
3. Pursuant to Rule 62-532.430, F.A.C., for notices of intent to deny a well construction permit, a petition for administrative hearing must be filed with (received by) the District within 30 days of receipt of written notice of intent to deny.
4. Any person who receives written notice of an agency decision and who fails to file a written request for a hearing within 21 days of receipt or other period as required by law waives the right to request a hearing on such matters.
5. Mediation pursuant to Section 120.573, F.S., to settle an administrative dispute regarding District intended or proposed action is not available prior to the filing of a petition for hearing.
6. A request or petition for administrative hearing must comply with the requirements set forth in Chapter 28-106, F.A.C. A request or petition for a hearing must: (1) explain how the substantial interests of each person requesting the hearing will be affected by the District's intended action or proposed action, (2) state all material facts disputed by the person requesting the hearing or state that there are no material facts in dispute, and (3) otherwise comply with Rules 28-106.201 and 28-106.301, F.A.C. Chapter 28-106, F.A.C. can be viewed at www.flrules.org or at the District's website at www.WaterMatters.org/permits/rules.
7. A petition for administrative hearing is deemed filed upon receipt of the complete petition by the District Agency Clerk at the District's Tampa Service Office during normal business hours, which are 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding District holidays. Filings with the District Agency Clerk may be made by mail, hand-delivery or facsimile transfer (fax). The District does not accept petitions for administrative hearing by electronic mail. Mailed filings must be addressed to, and hand-delivered filings must be delivered to, the Agency Clerk, Southwest Florida Water Management District, 7601 Highway 301 North, Tampa, FL 33637-6759. Faxed filings must be transmitted to the District Agency Clerk at (813) 367-9776. Any petition not received during normal business hours shall be filed as of 8:00 a.m. on the next business day. The District's acceptance of faxed petitions for filing is subject to certain conditions set forth in the District's Statement of Agency Organization and Operation, available for viewing at www.WaterMatters.org/about.

JUDICIAL REVIEW

1. Pursuant to Sections 120.60(3) and 120.68, F.S., a party who is adversely affected by District action may seek judicial review of the District's action. Judicial review shall be sought in the Fifth District Court of Appeal or in the appellate district where a party resides or as otherwise provided by law.
2. All proceedings shall be instituted by filing an original notice of appeal with the District Agency Clerk within 30 days after the rendition of the order being appealed, and a copy of the notice of appeal, accompanied by any filing fees prescribed by law, with the clerk of the court, in accordance with Rules 9.110 and 9.190 of the Florida Rules of Appellate Procedure (Fla. R. App. P.). Pursuant to Fla. R. App. P. 9.020(h), an order is rendered when a signed written order is filed with the clerk of the lower tribunal.

Exhibit 6

CHAPTER 2021-194

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term “public works project”; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

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

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor,

subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) “Public works project” means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Domestic wastewater" has the same meaning as provided in s. 367.021.

(b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) "Treatment works" has the same meaning as provided in s. 403.031(11).

(d) “Wastewater services” means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) 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.

(g) The local government’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 local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Facility” means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) “Stormwater management program” has the same meaning as provided in s. 403.031(15).

(c) “Stormwater management system” has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) 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.

(g) The local government’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 local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

Exhibit 7

ORDINANCE NO. 2021-10

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF BARTOW, FLORIDA ESTABLISHING THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO CHAPTER 190, FLORIDA STATUTES; PROVIDING FOR THE ESTABLISHMENT AND NAMING OF THE DISTRICT; PROVIDING FOR THE LEGAL DESCRIPTION OF THE EXTERNAL BOUNDARIES OF THE DISTRICT; PROVIDING FOR THE DESCRIPTION OF THE FUNCTIONS AND POWERS OF THE DISTRICT; PROVIDING FOR THE DESIGNATION OF THE INITIAL MEMBERS OF THE DISTRICT'S BOARD OF SUPERVISORS; PROVIDING FOR NOTICE REQUIREMENTS AND FOR COMPLIANCE WITH ALL REMAINING SECTIONS OF CHAPTER 190, FLORIDA STATUTES, AND ALL OTHER APPLICABLE LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the “Uniform Community Development Act of 1980”, Chapter 190, *Florida Statutes* (hereinafter referred to as the “ACT”), sets forth the exclusive and uniform method for establishing a community development district; and

WHEREAS, Section 190.005(2) of the ACT requires that a Petition for the Establishment of a Community Development District of less than 2,500 acres be filed by the petitioner with the municipality having jurisdiction over the majority of land in the area in which the district is to be located; and

WHEREAS, Section 190.005(1)(a) of the ACT requires that such petition contain certain information to be considered at a public hearing before the City Commission of the City of Bartow, Florida (“City”); and

WHEREAS, Center State Development, LLC (“Petitioner”), having obtained written consent to the establishment of the Wind Meadows South Community Development District (the “District”) by the owners of one-hundred percent (100%) of the real property to be included in the District and having presented documents evidencing the control of the real property to be included in the District, has petitioned the City to adopt an ordinance establishing the District pursuant to

Chapter 190, *Florida Statutes* (2020); and

WHEREAS, the Petitioner is a Florida limited liability company authorized to conduct business in the State of Florida and whose principal place of business is 4900 Dundee Road, Winter Haven, Florida 33884; and

WHEREAS, the Petition which was submitted to the City on or around April 6, 2021, has been determined to contain the requisite information as mandated by Section 190.005(1)(a) of the ACT; and

WHEREAS, all interested persons and affected units of general-purpose local government will be or have been afforded an opportunity to present oral and written comments on the Petition at a duly noticed public hearing conducted by the City on June 7, 2021; and

WHEREAS, on June 7, 2021, the City considered the record of the public hearing and the factors set forth in Section 190.005(1)(e) of the ACT, and upon such review, has determined that granting the Petition to Establish the Wind Meadows South Community Development District is in the best interest of the City; and

WHEREAS, the establishment of the District shall not act to amend any land development approvals governing the land area to be included within the District; and

WHEREAS, it is believed that the establishment of the District will result in a timely, efficient, effective, responsive and economic way to deliver community development services in the area described in the Petition; and

NOW, THEREFORE, BE IT ENACTED by the City Commission of the City of Bartow, Florida as follows:

SECTION 1. RECITALS INCORPORATED. The above recitals are true and correct and are incorporated herein.

SECTION 2. AUTHORITY. This Ordinance is enacted in compliance with and

pursuant to the Uniform Community Development District Act of 1980, codified in Chapter 190, *Florida Statutes*. Nothing contained herein shall constitute an amendment to any land development approvals for the land area included within the District.

SECTION 3. FINDINGS OF FACT. The City hereby finds and determines, pursuant to Section 190.005(2) of the ACT, based on the testimony and evidence presented before the City, and the record established at the public hearing that:

- A. All statements within the Petition are true and correct.
- B. Establishment of the District and all land uses and services planned within the proposed District are not inconsistent with applicable elements or portions of the state comprehensive plan, or the City of Bartow Comprehensive Plan.
- C. The area of land within the District, described in Exhibit “A”, which is attached hereto and incorporated herein, is of a sufficient size, is sufficiently compact and is sufficiently contiguous to be developed as one functional interrelated community.
- D. The District is the best alternative available for delivering the community development services and facilities to the area that would be served by the District.
- E. The community development services and facilities of the District will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and
- F. The area to be served by the District is amenable to separate special-district government.

SECTION 4. ESTABLISHMENT AND DISTRICT NAME. There is hereby created a community development district situated entirely within the incorporated limits of the City of Bartow, Florida, which District shall be known as the “Wind Meadows South Community Development District”, and which shall be referred to in this Ordinance as the “District”.

SECTION 5. EXTERNAL BOUNDARIES OF THE DISTRICT. The external boundaries of the District are described in Exhibit “A”, and said boundaries encompass 159.67 acres, more or less.

SECTION 6. DISTRICT POWERS AND FUNCTIONS. The powers and functions of the District are described in Chapter 190, *Florida Statutes*. The District shall have all powers and functions granted by the ACT pursuant to Sections 190.011 and 190.012(1) and (3), *Florida Statutes*, as amended from time to time. In addition, consent is hereby given to the District’s Board of Supervisors to finance, fund, plan, establish, acquire, construct, reconstruct, enlarge or extend, equip, operate, and maintain additional systems and facilities for parks and facilities for indoor and outdoor recreational, cultural and educational uses so long as same are in accordance with the Code and land development regulations of the City and approved by the City if required. Further, the District shall also have the authority to construct and to maintain a perimeter wall/fence for the District so long as the construction and specifications of the wall/fence are in accordance with the Code and land development regulations of the City and first approved by the City. The District shall have all further powers to establish additional systems and facilities as specified in the remaining subsections of Section 190.012(2), *Florida Statutes*, so long as said improvements are in accordance with the Code and land development regulations of the City and each of their specifications are first approved by the City. Pursuant to Section 190.002(3), *Florida Statutes*, the District shall not have or exercise any zoning or development permitting powers governing land development or the use of land.

Bonds to be issued by the District shall not constitute a debt, liability or general obligation of the District, the City, the County or of the State of Florida, or of any political subdivision thereof, but shall be payable solely from the Pledged Revenues designated for the Bonds.

This Ordinance is not intended nor shall it be construed to expand, modify or delete any

provisions of the Uniform Community Development District Act of 1980, as set forth in Chapter 190, *Florida Statutes*, nor shall it be intended to modify, restrict or expand any current prospective development or utility agreements.

SECTION 7. BOARD OF SUPERVISORS. The five persons designated to serve as initial members of the District's Board of Supervisors are as follows:

Name: Brent Elliot
Address: 4900 Dundee Rd
Winter Haven, Florida 33884

Name: Brian Walsh
Address: 3020 S. Florida Ave. Ste #101
Lakeland, Florida 33803

Name: Halsey Carson
Address: 4900 Dundee Rd
Winter Haven, Florida 33884

Name: Dorothy T. Mobley
Address: 4900 Dundee Rd
Winter Haven, Florida 33884

Name: Jeff Shenefield
Address: 3020 S. Florida Ave. Ste #101
Lakeland, Florida 33803

SECTION 8. NOTICE REQUIREMENTS. Petitioner has caused a notice of a public hearing on the consideration of the Petition to be published in a newspaper at least once a week for four consecutive weeks immediately prior to such hearing in compliance with the provisions of Section 190.005(1)(d), *Florida Statutes*.

SECTION 9. COMPLIANCE WITH ALL REMAINING PROVISIONS OF CHAPTER 190, FLORIDA STATUTES, AND ALL OTHER APPLICABLE PROVISIONS OF LAW. Petitioner has complied with all remaining provisions of Chapter 190, *Florida Statutes* and other provisions of law necessary for the establishment of the District.

SECTION 10. SEVERABILITY. If any section, sentence, clause or phrase of this

Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining sections of this Ordinance.

SECTION 11. EFFECTIVE DATE. This Ordinance shall take effect upon its approval and publication as required by law.

INTRODUCED, PASSED AND DULY ADOPTED ON FIRST READING by the City Commission of the City of Bartow, Florida, meeting in Regular Session this 3rd day of May, 2021.



CITY COMMISSION
OF BARTOW, FLORIDA

By: 
Scott Sjoblom, Mayor

ATTEST:

By: 
Jacqueline Poole, MMC, FCRM, CPM,
City Clerk

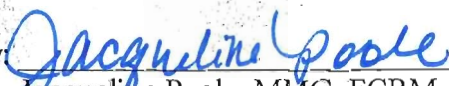
INTRODUCED, PASSED AND DULY ADOPTED ON SECOND READING by the City Commission of the City of Bartow, Florida, meeting in Regular Session this 7th day of June, 2021.



CITY COMMISSION
OF BARTOW, FLORIDA

By: 
Scott Sjoblom, Mayor

ATTEST:

By: 
Jacqueline Poole, MMC, FCRM, CPM,
City Clerk

APPROVED AS TO FORM:

By: 
Sean R. Parker, City Attorney

EXHIBIT A
LEGAL DESCRIPTION

THAT PART OF THE NORTH 3/4 OF THE WEST 1/4 OF SECTION 25, TOWNSHIP 29 SOUTH, RANGE 24 EAST AND THAT PART OF THE NORTH 3/4 OF SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF SAID SECTION 25, THE SAME ALSO BEING THE NORTHEAST CORNER OF SAID SECTION 26; THENCE SOUTH 89°40'24" EAST, ALONG THE NORTH BOUNDARY OF SAID SECTION 25, ALSO BEING THE SOUTH BOUNDARY OF WIND MEADOWS AS RECORDED IN PLAT BOOK 139, PAGES 11-16 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA, A DISTANCE OF 1292.62 FEET TO THE WEST RIGHT-OF-WAY OF E.F. GRIFFIN ROAD; THENCE SOUTH 00°34'26" EAST, ALONG SAID WEST RIGHT-OF-WAY A DISTANCE OF 1891.60 FEET TO THE SOUTH BOUNDARY OF THE NORTH 550 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE NORTH 89°41'23" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 584.51 FEET TO THE EAST BOUNDARY OF THE WEST 45 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE SOUTH 00°34'57" EAST, ALONG SAID EAST BOUNDARY, A DISTANCE OF 120.04 FEET TO THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF THE AFOREMENTIONED SECTION 25; THENCE NORTH 89°45'29" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 707.49 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 25, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHEAST 1/4 OF THE AFOREMENTIONED SECTION 26; THENCE SOUTH 89°45'20" WEST, ALONG THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHEAST 1/4 OF SAID SECTION 26, A DISTANCE OF 2662.82 FEET TO THE SOUTHWEST CORNER THEREOF, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE SOUTH 89°44'20" WEST, ALONG SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26, A DISTANCE OF 586.17 FEET; THENCE DEPARTING SAID SOUTH BOUNDARY, NORTH 00°15'40" WEST, A DISTANCE OF 120.24 FEET; THENCE NORTH 41°25'44" EAST, A DISTANCE OF 495.64 FEET; THENCE NORTH 48°34'16" WEST, A DISTANCE OF 125.00 FEET; THENCE NORTH 41°25'44" EAST, A DISTANCE OF 435.00 FEET; THENCE NORTH 48°34'16" WEST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 25.00 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 90°00'00" (CHORD = 35.36 FEET, CHORD BEARING = NORTH 03°34'16" WEST) FOR A DISTANCE OF 39.27 FEET; THENCE DEPARTING SAID CURVE ALONG A RADIAL LINE, NORTH 41°25'44" EAST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 25.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 90°00'00" (CHORD = 35.36 FEET, CHORD BEARING = NORTH 86°25'44" EAST) FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE NORTH 41°25'44" EAST, A DISTANCE OF 100.00 FEET; THENCE NORTH 48°34'16" WEST, A DISTANCE OF 150.58 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 550.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE/DELTA OF 24°40'35" (CHORD = 235.05 FEET, CHORD BEARING = NORTH 60°54'33" WEST) FOR A DISTANCE OF 236.88 FEET; THENCE DEPARTING SAID CURVE ALONG A NON-TANGENT, NON-RADIAL LINE, NORTH 00°19'03" WEST, A DISTANCE OF 44.23 FEET TO THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE AFOREMENTIONED SECTION 26; THENCE NORTH 89°40'57" EAST ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 273.39 FEET TO THE WEST BOUNDARY OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 26; THENCE NORTH 00°38'19" WEST ALONG SAID WEST BOUNDARY, A DISTANCE OF 670.42 FEET TO THE NORTHWEST CORNER THEREOF; THENCE NORTH 89°43'15" EAST ALONG THE NORTH BOUNDARY OF SAID NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 26, A DISTANCE

OF 248.68 FEET; THENCE DEPARTING SAID NORTH BOUNDARY, SOUTH 00°16'45" EAST, A DISTANCE OF 20.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 185.00 FEET; THENCE SOUTHERLY AND EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 226°20'48" (CHORD = 340.15 FEET, CHORD BEARING = SOUTH 23°27'09" EAST) FOR A DISTANCE OF 730.84 FEET; THENCE DEPARTING SAID CURVE ALONG A NON-RADIAL LINE NORTH 75°22'09" EAST, A DISTANCE OF 61.92 FEET; THENCE SOUTH 48°34'16" EAST, A DISTANCE OF 113.35 FEET; THENCE SOUTH 41°25'44" WEST, A DISTANCE OF 218.58 FEET; THENCE SOUTH 48°34'16" EAST, A DISTANCE OF 50.00 FEET TO THE RADIAL INTERSECTION WITH A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 70°31'44" (CHORD = 28.87 FEET, CHORD BEARING = SOUTH 06°09'53" WEST) FOR A DISTANCE OF 30.77 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 125.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 49°01'07" (CHORD = 103.71 FEET, CHORD BEARING = SOUTH 04°35'26" EAST) FOR A DISTANCE OF 106.94 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 68° 29'23" (CHORD = 28.14 FEET, CHORD BEARING = SOUTH 14°19'34" EAST) FOR A DISTANCE OF 29.88 FEET TO THE POINT OF TANGENCY; THENCE SOUTH 48°34'16" EAST, A DISTANCE OF 36.42 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 785.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 62°00'00" (CHORD = 808.61 FEET, CHORD BEARING = SOUTH 79°34'16" EAST) FOR A DISTANCE OF 849.45 FEET TO THE POINT OF TANGENCY; THENCE NORTH 69°25'44" EAST, A DISTANCE OF 393.39 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 25.00 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 68°29'23" (CHORD = 28.14 FEET, CHORD BEARING = NORTH 35°11'03" EAST) FOR A DISTANCE OF 29.88 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE SOUTHEASTERLY HAVING A RADIUS OF 125.00 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 49°01'07" (CHORD = 103.71 FEET, CHORD BEARING = NORTH 25°26'54" EAST) FOR A DISTANCE OF 106.94 FEET TO THE POINT OF REVERSE CURVATURE WITH A CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 25.00; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 70°31'44" (CHORD = 28.87 FEET, CHORD BEARING = NORTH 14°41'36" EAST) FOR A DISTANCE OF 30.77 FEET; THENCE DEPARTING SAID CURVE ALONG A RADIAL LINE, NORTH 69°25'44" EAST, A DISTANCE OF 50.00 FEET; THENCE NORTH 20°34'16" WEST, A DISTANCE OF 129.32 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 125.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/DELTA OF 19°03'06" (CHORD = 41.37 FEET, CHORD BEARING = NORTH 30°05'49" WEST) FOR A DISTANCE OF 41.56 FEET; THENCE DEPARTING SAID CURVE ALONG A NON-TANGENT, NON-RADIAL LINE, NORTH 34°25'44" EAST, A DISTANCE OF 129.81 FEET; THENCE NORTH 24°25'05" EAST, 333.54 FEET; THENCE NORTH 14°00'00" EAST, A DISTANCE OF 60.00 FEET TO THE NORTH BOUNDARY OF THE AFOREMENTIONED SECTION 26; THENCE NORTH 89°43'15" EAST ALONG SAID NORTH BOUNDARY, A DISTANCE OF 765.00 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS WITHIN ITS BOUNDARIES LOTS 7, 8, LOTS 9 AND 10 IN THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25, AND LOT 1, PORTIONS OF LOTS 2, 4, 13, 14, AND 15, AND LOTS 16, 17, 18, 19 AND 20 IN THE NORTHEAST 1/4 OF THE AFORESAID SECTION 26, OF W.F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, AS RECORDED IN PLAT BOOK 1, PAGE 102 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINS 159.67 ACRES, MORE OR LESS, TO THE EXISTING RIGHTS-OF-WAY AS DEDICATED OR IN USE.

SECTION C

SECTION 1

*Wind Meadows South
Community Development District*

Summary of Invoices

April 01, 2022 through May 31, 2022

Fund	Date	Check No.'s	Amount
General Fund			
	4/20/22	32	\$ 975.00
	4/29/22	33	\$ 3,588.90
	5/9/22	34	\$ 3,584.13
	5/27/22	35	\$ 1,188.50
Total			\$ 9,336.53

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
4/20/22	00005	4/12/22 1994	202203 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	975.00	
				KE LAW GROUP, PLLC			975.00 000032
4/29/22	00001	4/01/22 13	202204 310-51300-34000	MANAGEMENT FEES - APR 22	*	2,916.67	
		4/01/22 13	202204 310-51300-35200	WEBSITE MANAGEMENT-APR 22	*	100.00	
		4/01/22 13	202204 310-51300-35100	INFORMATION TECH - APR 22	*	150.00	
		4/01/22 13	202204 310-51300-31300	DISSEMINATION SVCS-APR 22	*	416.67	
		4/01/22 13	202204 310-51300-51000	OFFICE SUPPLIES	*	.03	
		4/01/22 13	202204 310-51300-42000	POSTAGE	*	5.53	
				GOVERNMENTAL MANAGEMENT SERVICES			3,588.90 000033
5/09/22	00001	5/01/22 14	202205 310-51300-34000	MANAGEMENT FEES - MAY 22	*	2,916.67	
		5/01/22 14	202205 310-51300-35200	WEBSITE MANAGEMENT-MAY 22	*	100.00	
		5/01/22 14	202205 310-51300-35100	INFORMATION TECH - MAY 22	*	150.00	
		5/01/22 14	202205 310-51300-31300	DISSEMINATION SVCS-MAY 22	*	416.67	
		5/01/22 14	202205 310-51300-51000	OFFICE SUPPLIES	*	.06	
		5/01/22 14	202205 310-51300-42000	POSTAGE	*	.73	
				GOVERNMENTAL MANAGEMENT SERVICES			3,584.13 000034
5/27/22	00005	5/17/22 2420	202204 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	1,188.50	
				KE LAW GROUP, PLLC			1,188.50 000035
TOTAL FOR BANK A						9,336.53	
TOTAL FOR REGISTER						9,336.53	

SECTION 2

Wind Meadows South
Community Development District

Unaudited Financial Reporting
May 31, 2022



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Wind Meadows South

Community Development District

Combined Balance Sheet

May 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	\$ 10,982	\$ -	\$ -	\$ 10,982
Investments:				
<u>Series 2021</u>				
Reserve	\$ -	\$ 520,000	\$ -	\$ 520,000
Revenue	\$ -	\$ 11,951	\$ -	\$ 11,951
Interest	\$ -	\$ 20,376	\$ -	\$ 20,376
Construction	\$ -	\$ -	\$ 2,469	\$ 2,469
Total Assets	\$ 10,982	\$ 552,327	\$ 2,469	\$ 565,777
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balances:				
Restricted for:				
Debt Service - Series 2021	\$ -	\$ 552,327	\$ -	\$ 552,327
Capital Projects - Series 2021	\$ -	\$ -	\$ 2,469	\$ 2,469
Unassigned	\$ 10,982	\$ -	\$ -	\$ 10,982
Total Fund Balances	\$ 10,982	\$ 552,327	\$ 2,469	\$ 565,777
Total Liabilities & Fund Balance	\$ 10,982	\$ 552,327	\$ 2,469	\$ 565,777

Wind Meadows South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
Revenues				
Assessments - Lot Closings	\$ -	\$ -	\$ 9,719	\$ 9,719
Developer Contributions	\$ 134,760	\$ 50,000	\$ 50,000	\$ -
Total Revenues	\$ 134,760	\$ 50,000	\$ 59,719	\$ 9,719
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ -	\$ 8,000
Engineering	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Attorney	\$ 25,000	\$ 16,667	\$ 9,476	\$ 7,190
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 3,333	\$ 3,333	\$ (0)
Trustee Fees	\$ 5,000	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 23,333	\$ 23,333	\$ (0)
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage & Delivery	\$ 1,000	\$ 667	\$ 43	\$ 624
Insurance	\$ 5,500	\$ 5,500	\$ 5,000	\$ 500
Printing & Binding	\$ 1,000	\$ 667	\$ 12	\$ 655
Legal Advertising	\$ 10,000	\$ 6,667	\$ 2,917	\$ 3,750
Contingency	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Office Supplies	\$ 625	\$ 417	\$ 10	\$ 406
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 134,760	\$ 80,958	\$ 46,300	\$ 34,658
<u>Operations and Maintenance Expenditures</u>				
<u>Field Operations</u>				
Water & Sewer - Field	\$ -	\$ -	\$ 4,505	\$ (4,505)
Total Operations and Maintenance:	\$ -	\$ -	\$ 4,505	\$ (4,505)
Total Expenditures	\$ 134,760	\$ 80,958	\$ 50,805	\$ 30,153
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 8,913	
Fund Balance - Beginning	\$ -	\$ -	\$ 2,069	
Fund Balance - Ending	\$ -	\$ -	\$ 10,982	

Wind Meadows South

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Revenues:</u>				
Assessments - Lot Closings	\$ -	\$ -	\$ 11,926	\$ 11,926
Interest	\$ -	\$ -	\$ 25	\$ 25
Total Revenues	\$ -	\$ -	\$ 11,951	\$ 11,951
<u>Expenditures:</u>				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ 180,071	\$ (180,071)
Total Expenditures	\$ -	\$ -	\$ 180,071	\$ (180,071)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (168,120)	\$ 192,022
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 700,071	\$ 700,071
Transfer In/(Out)	\$ -	\$ -	\$ 20,376	\$ 20,376
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 720,447	\$ 720,447
Net Change in Fund Balance	\$ -	\$ -	\$ 552,327	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 552,327	

Wind Meadows South

Community Development District

Capital Projects Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 82	\$ 82
Total Revenues	\$ -	\$ -	\$ 82	\$ 82
<u>Expenditures:</u>				
Capital Outlay - Construction	\$ -	\$ -	\$ 8,400,597	\$ (8,400,597)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 378,175	\$ (378,175)
Total Expenditures	\$ -	\$ -	\$ 8,778,772	\$ (8,778,772)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (8,778,690)	\$ 8,778,854
<u>Other Financing Sources/(Uses)</u>				
Bond Proceeds - Construction	\$ -	\$ -	\$ 8,236,379	\$ 8,236,379
Bond Proceeds - Cost of Issuance	\$ -	\$ -	\$ 398,550	\$ 398,550
Bond Premium	\$ -	\$ -	\$ 166,605	\$ 166,605
Transfer In/(Out)	\$ -	\$ -	\$ (20,376)	\$ (20,376)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 8,781,159	\$ 8,781,159
Net Change in Fund Balance	\$ -	\$ -	\$ 2,469	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 2,469	

Wind Meadows South

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Lot Closings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,719	\$ -	\$ -	\$ -	\$ -	\$ 9,719
Developer Contributions	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Revenues	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 9,719	\$ -	\$ -	\$ -	\$ -	\$ 59,719
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,711	\$ 674	\$ 1,252	\$ 3,023	\$ 653	\$ 975	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,476
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,333
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ 23,333
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 33	\$ -	\$ -	\$ 1	\$ 1	\$ 2	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 43
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ 9	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Legal Advertising	\$ 1,964	\$ -	\$ 647	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,917
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 3	\$ 3	\$ -	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 10
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 12,469	\$ 4,260	\$ 5,482	\$ 6,925	\$ 4,243	\$ 4,560	\$ 4,777	\$ 3,584	\$ -	\$ -	\$ -	\$ -	\$ 46,300
Operations and Maintenance Expenses													
Field Operations													
Water & Sewer - Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,505
Total Operations and Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,505
Total Expenditures	\$ 12,469	\$ 4,260	\$ 5,482	\$ 6,925	\$ 4,243	\$ 4,560	\$ 9,282	\$ 3,584	\$ -	\$ -	\$ -	\$ -	\$ 50,805
Excess Revenues (Expenditures)	\$ (12,469)	\$ 20,740	\$ (5,482)	\$ 18,075	\$ (4,243)	\$ (4,560)	\$ (9,282)	\$ 6,134	\$ -	\$ -	\$ -	\$ -	\$ 8,913

Wind Meadows South

Community Development District

LONG TERM DEBT REPORT

SERIES 2021, SPECIAL ASSESSMENT BONDS		
INTEREST RATES:	2.400%, 2.9500%, 3.350%, 4.000%	
MATURITY DATE:	5/1/2052	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$520,000	
RESERVE FUND BALANCE	\$520,000	
BONDS OUTSTANDING - 10/15/2021		\$9,501,605
CURRENT BONDS OUTSTANDING		\$9,501,605