

WILLOWS

**COMMUNITY DEVELOPMENT
DISTRICT**

August 5, 2022

BOARD OF SUPERVISORS

PUBLIC HEARINGS AND

REGULAR MEETING

AGENDA

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

July 29, 2022

Board of Supervisors
Willows Community Development District

<p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Dear Board Members:

The Board of Supervisors of the Willows Community Development District will hold Multiple Public Hearings and a Regular Meeting on August 5, 2022 at 11:00 a.m., at the office of ZNS Engineering, 1023 Manatee Avenue W, Bradenton, Florida 34205 (7th Floor). The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Resignation of Supervisor Anne Mize, SEAT 2 (*Term Expires November 2022*)
4. Consider Appointment to Fill Unexpired Term of Seat 2
 - Administration of Oath of Office to Newly Appointed Supervisor (*the following to be provided in separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Chapter 190, Florida Statutes
 - D. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - E. Form 8B: Memorandum of Voting Conflict
5. Acceptance of Resignation of Supervisor John Snyder, SEAT 3 (*Term Expires November 2024*)

6. Consider Appointment to Fill Unexpired Term of Seat 3
 - Administration of Oath of Office to Newly Appointed Supervisor
7. Consideration of Resolution 2022-06, Designating Certain Officers of the District, and Providing for an Effective Date
8. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2022-07, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date
9. Public Hearing to Hear Comments and Objections on the Imposition of Operation and Maintenance Special Assessments to Fund the Budget for Fiscal Year 2022/2023, Pursuant to Florida Law
 - A. Affidavit of Publication
 - B. Mailed Notice to Property Owners
 - C. Consideration of Resolution 2022-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2022/2023; Providing for the Collection and Enforcement of Special Assessments, Including, but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
10. Ratification of Work Authorization Number 4
11. Consideration of Nabors, Giblin & Nickerson, P.A., Bond Counsel Agreement
12. Consideration of FMSbonds, Inc., Rule G-17 Disclosure
13. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2021, Prepared by Grau and Associates
14. Consideration of Resolution 2022-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
15. Ratification of 20-Year Stormwater Management Needs Analysis

- 16. Ratification of SFTEN, LLC, Special Warranty Deed (Recorded)
- 17. Ratification of Consent and Joinder to Second Supplement to the Declaration of Covenants, Conditions and Restrictions of Silverstone North
- 18. CONSENT AGENDA ITEMS
 - A. Acceptance of Unaudited Financial Statements as of June 30, 2022
 - B. Approval of May 6, 2022 Regular Meeting Minutes
- 19. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *ZNS Engineering, L.C.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

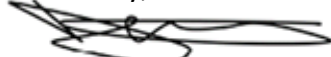
- NEXT MEETING: September 2, 2022 at 11:00 a.m.
 - QUORUM CHECK

Ryan Zook	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Greg Mundell	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Hal Lutz	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 20. Board Members' Comments/Requests
- 21. Public Comments
- 22. Adjournment

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

Sincerely,



Daniel Rom
 District Manager

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

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

3

NOTICE OF TENDER OF RESIGNATION


To: Board of Supervisors
Willows Community Development District
Attn: Daniel Rom, District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

From: Anne Mize
Printed Name

Date: 07/29/22
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Willows Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and personally presented at a duly noticed meeting of the Board of Supervisors, scanned and electronically transmitted to gillyardd@whhassociates.com or faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.



Signature

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

5

NOTICE OF TENDER OF RESIGNATION

To: Board of Supervisors
Willows Community Development District
Attn: Daniel Rom, District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

From: JOHN SMYDEN
Printed Name

Date: 8/1/22
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Willows Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and personally presented at a duly noticed meeting of the Board of Supervisors, scanned and electronically transmitted to gillyardd@whhassociates.com or faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.


Signature

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2022-06

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. _____ is appointed Chair.

SECTION 2. _____ is appointed Vice Chair.

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

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Daniel Rom is appointed Assistant Secretary.

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

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

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PASSED AND ADOPTED this 5th day of August, 2022.

ATTEST:

**WILLOWS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

8A



Beaufort Gazette
 Belleville News-Democrat
 Bellingham Herald
 Bradenton Herald
 Centre Daily Times
 Charlotte Observer
 Columbus Ledger-Enquirer
 Fresno Bee

The Herald - Rock Hill
 Herald Sun - Durham
 Idaho Statesman
 Island Packet
 Kansas City Star
 Lexington Herald-Leader
 Merced Sun-Star
 Miami Herald

el Nuevo Herald - Miami
 Modesto Bee
 Raleigh News & Observer
 The Olympian
 Sacramento Bee
 Fort Worth Star-Telegram
 The State - Columbia
 Sun Herald - Biloxi

Sun News - Myrtle Beach
 The News Tribune Tacoma
 The Telegraph - Macon
 San Luis Obispo Tribune
 Tri-City Herald
 Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
26343	289983	BRD/7-15/ Legal Notice	Legal Notice	\$175.00	3	10.18 in

Attention: Daphne Gillyard
 WILLOWS CDD
 2300 GLADES ROAD, SUITE 410W
 BOCA RATON, FL 33431

Copy of ad content
 is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Ryan Dixon, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:

No. of Insertions: 1
 Beginning Issue of: 07/15/2022
 Ending Issue of: 07/15/2022

THE STATE OF FLORIDA COUNTY OF MANATEE

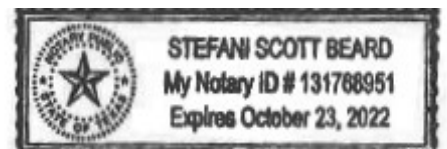
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Ryan Dixon

Sworn to and subscribed before me this 3rd day of August in the year of 2022

Stefani Beard

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

WILLOWS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

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

DATE:	August 5, 2022
TIME:	11:00 a.m.
LOCATION:	ZNS Engineering 1023 Manatee Avenue W. 7 th Floor Bradenton, Florida 34205

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"). The second public hearing is being held pursuant to Chapters 170, 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2022/2023; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, *Florida Statutes*, a description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, Manatee County ("**County**") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023.

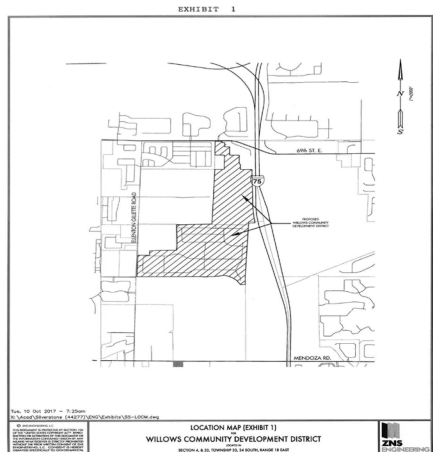
For Fiscal Year 2022/2023, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2022. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

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

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



District Manager

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

8B

RESOLUTION 2022-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Willows Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Willows Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$791,304 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$111,244
DEBT SERVICE FUND - SERIES 2019	\$680,060
TOTAL ALL FUNDS	\$791,304

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023, or within 60 days following the end of the Fiscal Year 2022/2023, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000

or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 5TH DAY OF AUGUST, 2022.

ATTEST:

WILLOWS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2022/2023 Budget

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
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Amortization Schedule - Series 2019	4 - 5
Assessment Summary	6

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 25,474				\$ 58,641
Allowable discounts (4%)	(1,019)				(2,346)
Assessment levy: on-roll - net	24,455	\$ 24,463	\$ -	\$ 24,463	56,295
Assessment levy: off-roll	70,952	17,738	53,214	70,952	54,949
Total revenues	95,407	42,201	53,214	95,415	111,244
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	45,000	22,500	22,500	45,000	45,900
DSF accounting/assessment collections	5,500	2,750	2,750	5,500	5,500
Legal	15,000	1,507	4,000	5,507	15,000
Engineering	2,500	-	20,000	20,000	2,500
Audit	6,200	-	6,200	6,200	6,400
Arbitrage rebate calculation	750	-	750	750	1,000
Dissemination agent ¹	1,000	500	500	1,000	2,000
Trustee	5,500	-	5,500	5,500	11,000
Telephone	200	100	100	200	200
Postage	500	41	459	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	140	1,360	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,175	-	5,175	5,900
Contingencies/bank charges	500	68	432	500	500
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	-	210	210	210
Property appraiser & tax collector	764	733	31	764	1,760
Total expenditures	92,004	34,644	65,042	99,686	101,250
Excess/(deficiency) of revenues over/(under) expenditures	3,403	7,557	(11,828)	(4,271)	9,994
Fund balance - beginning (unaudited)	14,997	31,536	39,093	31,536	27,265
Fund balance - ending					
Committed:					
Working capital	12,500	12,500	12,500	12,500	29,738
Unassigned	5,900	26,593	14,765	14,765	7,521
Fund balance - ending (projected)	\$ 18,400	\$ 39,093	\$ 27,265	\$ 27,265	\$ 37,259

¹ \$1,000 per bond issuance.

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 45,900
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
DSF accounting/assessment collections	5,500
Legal	15,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,500
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	6,400
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	1,000
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	2,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	11,000
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,900
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	705
ADA compliance	210
Property appraiser & tax collector	1,760
Total expenditures	<u><u>\$ 101,250</u></u>

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2019
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual Through 3/31/2022	Projected Through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 353,772				\$ 704,006
Allowable discounts (4%)	(14,151)				(28,160)
Net assessment levy - on-roll	339,621	\$ 339,575	\$ 46	\$ 339,621	675,846
Assessment levy: off-roll	329,008	206,610	122,398	329,008	3,290
Interest	-	23	-	23	-
Total revenues	<u>668,629</u>	<u>546,208</u>	<u>122,444</u>	<u>668,652</u>	<u>679,136</u>
EXPENDITURES					
Debt service					
Principal	165,000	-	165,000	165,000	170,000
Interest	495,333	247,667	247,666	495,333	488,940
Property appraiser & tax collector	10,614	10,189	425	10,614	21,120
Total expenditures	<u>670,947</u>	<u>257,856</u>	<u>413,091</u>	<u>670,947</u>	<u>680,060</u>
Excess/(deficiency) of revenues over/(under) expenditures	(2,318)	288,352	(290,647)	(2,295)	(924)
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(22)	-	(22)	-
Total other financing sources/(uses)	<u>-</u>	<u>(22)</u>	<u>-</u>	<u>(22)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	(2,318)	288,330	(290,647)	(2,317)	(924)
Beginning fund balance (unaudited)	923,398	913,259	1,201,589	913,259	910,942
Ending fund balance (projected)	<u>\$ 921,080</u>	<u>\$ 1,201,589</u>	<u>\$ 910,942</u>	<u>\$ 910,942</u>	<u>910,018</u>
Use of fund balance:					
Debt service reserve account balance (required)					(658,865)
Interest expense - November 1, 2023					(241,176)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 9,977</u>

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
03/22/19				-	10,090,000.00
11/01/19			280,022.73	280,022.73	10,090,000.00
05/01/20			250,766.63	250,766.63	10,090,000.00
11/01/20			250,766.63	250,766.63	10,090,000.00
05/01/21	160,000.00	3.875%	250,766.63	410,766.63	9,930,000.00
11/01/21			247,666.63	247,666.63	9,930,000.00
05/01/22	165,000.00	3.875%	247,666.63	412,666.63	9,765,000.00
11/01/22			244,469.75	244,469.75	9,765,000.00
05/01/23	170,000.00	3.875%	244,469.75	414,469.75	9,595,000.00
11/01/23			241,176.00	241,176.00	9,595,000.00
05/01/24	180,000.00	3.875%	241,176.00	421,176.00	9,415,000.00
11/01/24			237,688.50	237,688.50	9,415,000.00
05/01/25	185,000.00	4.370%	237,688.50	422,688.50	9,230,000.00
11/01/25			233,646.25	233,646.25	9,230,000.00
05/01/26	195,000.00	4.370%	233,646.25	428,646.25	9,035,000.00
11/01/26			229,385.50	229,385.50	9,035,000.00
05/01/27	200,000.00	4.370%	229,385.50	429,385.50	8,835,000.00
11/01/27			225,015.50	225,015.50	8,835,000.00
05/01/28	210,000.00	4.370%	225,015.50	435,015.50	8,625,000.00
11/01/28			220,427.00	220,427.00	8,625,000.00
05/01/29	220,000.00	4.370%	220,427.00	440,427.00	8,405,000.00
11/01/29			215,620.00	215,620.00	8,405,000.00
05/01/30	230,000.00	5.000%	215,620.00	445,620.00	8,175,000.00
11/01/30			209,870.00	209,870.00	8,175,000.00
05/01/31	240,000.00	5.000%	209,870.00	449,870.00	7,935,000.00
11/01/31			203,870.00	203,870.00	7,935,000.00
05/01/32	255,000.00	5.000%	203,870.00	458,870.00	7,680,000.00
11/01/32			197,495.00	197,495.00	7,680,000.00
05/01/33	270,000.00	5.000%	197,495.00	467,495.00	7,410,000.00
11/01/33			190,745.00	190,745.00	7,410,000.00
05/01/34	280,000.00	5.000%	190,745.00	470,745.00	7,130,000.00
11/01/34			183,745.00	183,745.00	7,130,000.00
05/01/35	295,000.00	5.000%	183,745.00	478,745.00	6,835,000.00
11/01/35			176,370.00	176,370.00	6,835,000.00
05/01/36	310,000.00	5.000%	176,370.00	486,370.00	6,525,000.00
11/01/36			168,620.00	168,620.00	6,525,000.00
05/01/37	325,000.00	5.000%	168,620.00	493,620.00	6,200,000.00
11/01/37			160,495.00	160,495.00	6,200,000.00
05/01/38	345,000.00	5.000%	160,495.00	505,495.00	5,855,000.00
11/01/38			151,870.00	151,870.00	5,855,000.00
05/01/39	360,000.00	5.000%	151,870.00	511,870.00	5,495,000.00
11/01/39			142,870.00	142,870.00	5,495,000.00
05/01/40	380,000.00	5.200%	142,870.00	522,870.00	5,115,000.00
11/01/40			132,990.00	132,990.00	5,115,000.00
05/01/41	400,000.00	5.200%	132,990.00	532,990.00	4,715,000.00
11/01/41			122,590.00	122,590.00	4,715,000.00
05/01/42	420,000.00	5.200%	122,590.00	542,590.00	4,295,000.00

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/42			111,670.00	111,670.00	4,295,000.00
05/01/43	445,000.00	5.200%	111,670.00	556,670.00	3,850,000.00
11/01/43			100,100.00	100,100.00	3,850,000.00
05/01/44	470,000.00	5.200%	100,100.00	570,100.00	3,380,000.00
11/01/44			87,880.00	87,880.00	3,380,000.00
05/01/45	495,000.00	5.200%	87,880.00	582,880.00	2,885,000.00
11/01/45			75,010.00	75,010.00	2,885,000.00
05/01/46	520,000.00	5.200%	75,010.00	595,010.00	2,365,000.00
11/01/46			61,490.00	61,490.00	2,365,000.00
05/01/47	545,000.00	5.200%	61,490.00	606,490.00	1,820,000.00
11/01/47			47,320.00	47,320.00	1,820,000.00
05/01/48	575,000.00	5.200%	47,320.00	622,320.00	1,245,000.00
11/01/48			32,370.00	32,370.00	1,245,000.00
05/01/49	605,000.00	5.200%	32,370.00	637,370.00	640,000.00
11/01/49			16,640.00	16,640.00	640,000.00
05/01/50	640,000.00	5.200%	16,640.00	656,640.00	-
Total	10,090,000.00		10,370,532.88	20,460,532.88	

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

On-Roll Assessments					
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	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
Phase 1 Units	398	\$ 147.34	\$1,768.86	\$ 1,916.20	\$ 1,896.23
Phase 2 Units	-	147.34	-	147.34	127.37
Total	398				

Off-Roll Assessments					
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	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
Phase 1 Units	2	\$ 137.03	\$ 1,645.04	\$ 1,782.07	\$ 1,763.49
Phase 2 Units	399	137.03	-	137.03	118.45
Total	401				

Note: Off-Roll assessments, although shown on a per unit basis, will be collected directly (off-roll) on a per gross acre basis

WILLOWS
COMMUNITY DEVELOPMENT DISTRICT

9A



Beaufort Gazette
 Belleville News-Democrat
 Bellingham Herald
 Bradenton Herald
 Centre Daily Times
 Charlotte Observer
 Columbus Ledger-Enquirer
 Fresno Bee

The Herald - Rock Hill
 Herald Sun - Durham
 Idaho Statesman
 Island Packet
 Kansas City Star
 Lexington Herald-Leader
 Merced Sun-Star
 Miami Herald

el Nuevo Herald - Miami
 Modesto Bee
 Raleigh News & Observer
 The Olympian
 Sacramento Bee
 Fort Worth Star-Telegram
 The State - Columbia
 Sun Herald - Biloxi

Sun News - Myrtle Beach
 The News Tribune Tacoma
 The Telegraph - Macon
 San Luis Obispo Tribune
 Tri-City Herald
 Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
26343	289983	BRD/7-15/ Legal Notice	Legal Notice	\$175.00	3	10.18 in

Attention: Daphne Gillyard
 WILLOWS CDD
 2300 GLADES ROAD, SUITE 410W
 BOCA RATON, FL 33431

Copy of ad content
 is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Ryan Dixon, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:

No. of Insertions: 1
 Beginning Issue of: 07/15/2022
 Ending Issue of: 07/15/2022

THE STATE OF FLORIDA COUNTY OF MANATEE

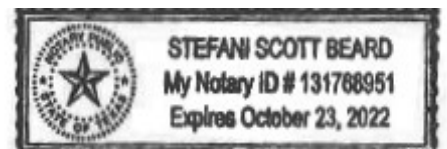
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Ryan Dixon

Sworn to and subscribed before me this 3rd day of August in the year of 2022

Stefani Beard

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

WILLOWS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

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

DATE:	August 5, 2022
TIME:	11:00 a.m.
LOCATION:	ZNS Engineering 1023 Manatee Avenue W. 7 th Floor Bradenton, Florida 34205

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"). The second public hearing is being held pursuant to Chapters 170, 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2022/2023; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, *Florida Statutes*, a description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, Manatee County ("**County**") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023.

For Fiscal Year 2022/2023, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2022. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

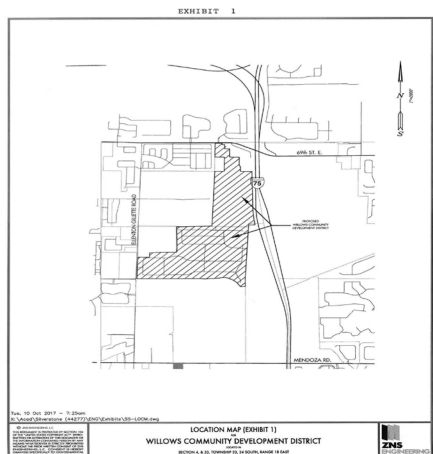
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

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

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

District Manager



WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

9B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

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

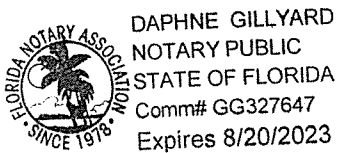
1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Han Liu, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Willows Community Development District.
3. Among other things, my duties include preparing and transmitting correspondence relating to the Willows Community Development District.
4. I do hereby certify that on July 16, 2022, and in the regular course of business, I caused the letter, in the form attached hereto as **Exhibit A**, to be sent notifying affected landowner in the Willows Community Development District of its rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments.
5. I have personal knowledge of having sent the letter to the addressee, and those records are kept in the course of the regular business activity for my office.


FURTHER AFFIANT SAYETH NOT.



Han Liu

SWORN AND SUBSCRIBED before me this 16th day of July, 2022, by Han Liu, for Wrathell, Hunt and Associates, LLC, who is personally known to me or has provided _____ as identification, and who did / did not take an oath.



NOTARY PUBLIC


Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: GG327647
My Commission Expires: 8/20/2023

EXHIBIT A: Mailed Notice

EXHIBIT A

1. [Faint, illegible text]

2. [Faint, illegible text]

3. [Faint, illegible text]

4. [Faint, illegible text]

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

D R HORTON INC
12602 TELECOM DR
TAMPA FL 33637

[Parcel ID: please see the **Exhibit B**]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your properties are classified as 0.0202 acres and 255 platted lots.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
\$147.66	\$127.37	\$20.29

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

Exhibit B

716905059	716913809	716918209	716920209
716905109	716913859	716918259	716920259
716905159	716913909	716918309	716920309
716905209	716914009	716918359	716920359
716905259	716914059	716918409	716920409
716907159	716914109	716918459	716920459
716908209	716914159	716918509	716920509
716908259	716914209	716918559	716920559
716910009	716914259	716918609	716920609
716910209	716914359	716918659	716920659
716910309	716914409	716918709	716920709
716910409	716914559	716918759	716920759
716910659	716914659	716918809	716920809
716910809	716914809	716918859	716920859
716910909	716914859	716918909	716920909
716911159	716914959	716918959	716920959
716911359	716915009	716919009	716921009
716911559	716917059	716919059	716921059
716911609	716917109	716919109	716921109
716911709	716917159	716919159	716921159
716911759	716917209	716919209	716921209
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716912809	716917409	716919409	716921409
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716913109	716917609	716919609	716921609
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716913259	716917759	716919759	716921759
716913309	716917809	716919809	716921809
716913359	716917859	716919859	716921859
716913409	716917909	716919909	716921909
716913509	716917959	716919959	716921959
716913559	716918009	716920009	716922009
716913609	716918059	716920059	716922059
716913659	716918109	716920109	716922109
716913709	716918159	716920159	716922159

716922209	716923409	716924609	716925809
716922259	716923459	716924659	716925859
716922309	716923509	716924709	716925909
716922359	716923559	716924759	716925959
716922409	716923609	716924809	716926009
716922459	716923659	716924859	716926059
716922509	716923709	716924909	716926109
716922559	716923759	716924959	716926159
716922609	716923809	716925009	716926209
716922659	716923859	716925059	716926259
716922709	716923909	716925109	716926309
716922759	716923959	716925159	716926359
716922809	716924009	716925209	716926409
716922859	716924059	716925259	716926459
716922909	716924109	716925309	716926509
716922959	716924159	716925359	716926559
716923009	716924209	716925409	716926609
716923059	716924259	716925459	716926659
716923109	716924309	716925509	716926709
716923159	716924359	716925559	716926759
716923209	716924409	716925609	716926809
716923259	716924459	716925659	716926859
716923309	716924509	716925709	716926909
716923359	716924559	716925759	716915189

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SFTEN LLC
1341 HORTON CIR
ARLINGTONPALMETTO TX 76011

[Parcel ID: 716907859, 716907909, 716907959, 716908009, 716908059, 716908109 and 716908159]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
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July 16th, 2022

VIA FIRST CLASS MAIL

SFTEN LLC
1341 HORTON CIR
ARLINGTON TX 76011

[Parcel ID: 716907859, 716907909, 716907959, 716908009, 716908059, 716908109 and 716908159]

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

AGUAYO, ERIC ENRIQUE OYOLA
4918 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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July 16th, 2022

VIA FIRST CLASS MAIL

AYALA, ANGEL EMIL CRUZ
4226 AUTUMN FOG CT
PALMETTO FL 34221

[Parcel ID: 716913459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

BAIRD, DAVID ALLEN
5307 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

BAKER, COLLEEN
5014 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

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Willows Community Development District
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2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BARRERA, ERIC
5336 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BARROW, HEATHER ANNE
3908 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716905409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BASKIN, CONSTANCE DELANO
5221 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716914309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

BEGAN, YAROSLAV
2005 NE 123RD AVENUE
VANCOUVER WA 98684

[Parcel ID: 716906959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

BELVIN, BRODERICK LAMAR
5136 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BLAUVELT, CHARLES HENRY
5116 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BOROWSKI, RICHARD CHESTER
5353 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716910959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BOSTICK, LORA ELLEN
5226 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906259]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

BOU, NOEMI
5128 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

BOWERS, DEBRA ANN
5361 ROCKY COAST PLACE
PALMETTO FL 34221

[Parcel ID: 716911059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

BROWN, KENNETH MICHAEL JR
5018 GRANITE DUST PLACE
PALMETTO FL 34221

[Parcel ID: 716907609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CABRERA, NADEZHDA
15121 CIMARRON WAY
ROSEMOUNT MN 55068

[Parcel ID: 716910609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CALIFANO, KARA MARIE
5050 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907209]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CAMPBELL, MARVIN
5323 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CANALES, BRANDON REY
5305 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716910509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

CAOQUETTE, KRYSTINA MICHELLE
4927 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CARMICHAEL, MATTHEW DAYNE
5108 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CASAS, WILLIAM CESAR
5356 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911259]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CASTULO, DAVID CARRILLO
5333 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716910709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

CLARKE, KASHEMA
5309 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716910559]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

CLIMER, TOPI JONATHAN
5046 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907259]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

COMBS, JOSEPH LEE
4907 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912259]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DABBAKIAN, DREW JOSEPH
4108 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716910159]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DAVIS, JASON DEREK
5123 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DOBBERSTEIN, BRENDA MARIE
5319 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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Sincerely,



Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

D'ORSI, MARISSA LAUREN
5140 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

DORTA, NELSON ARIEL
3912 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716905459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DOWNARD, JAMES CHRISTOPHER
5103 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908859]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DUNIGAN, KEITH OBRYANT
3916 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716905509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

DUSHARM, DAVID C
5042 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

ELSBERRY, KELLY ANN
5340 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

ENDERLE, JASON MATTHEW
5324 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

ET 7 LP
1170 KANE CONCOURSE STE 400
BAY HARBOR ISLANDS FL 33154

[Parcel ID: 716912159]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

ET-YS1 OWNER
1170 KANE CONCOURSE STE 400
BAY HARBOR ISLANDS FL 33154

[Parcel ID: 716909659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

FATOLITIS, JESSICA MARIE
5038 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

FKH SFR PROPCO I L P
1850 PARKWAY PL STE 900
MARIETTA GA 30067

[Parcel ID: 716905809]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

FORD, SCOTTIE LEE II
4037 SILVER STRAND TRAIL
PALMETTO FL 34221

[Parcel ID: 716912609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

FRUS, ALICE JEAN
5002 GRANITE DUST PL
PALMETTO FL 34221-1411

[Parcel ID: 716907809]

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Fiscal Year 2022/2023 Budget and O&M Assessments

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

FUENTES, VICTOR MANUEL
4919 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

GARCIA, ANGELICA ARENAS
5010 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
District Manager

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July 16th, 2022

VIA FIRST CLASS MAIL

GARRIDO, VLADIMIR TORRES
4012 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716909709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

GERMINAL, DJOUDLIN
5352 ROCKY COAST PLACE
PALMETTO FL 34221

[Parcel ID: 716911309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

GONZALEZ, CYNTHIA
4923 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

GONZALEZ-RODRIGUEZ, EDUARDO
4914 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

GORDON, SHIRELLA KATRICE
5308 GRANITE DUST PLACE
PALMETTO FL 34221

[Parcel ID: 716906159]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

HANSEN, DEREK N
3919 SILVER STRAND TRAIL
PALMETTO FL 34221

[Parcel ID: 716908359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

HAYES, REMINGTON MCKAY
12602 TELECOM DR
TAMPA FL 33637

[Parcel ID: 716914459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

HERBERT, BLANCHE MIDINA
5242 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716914509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

HIBBERT, JOHN DAVID SR
5211 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905659]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

HOWALD, JASON B
4105 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716912709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

HOWARD, DARIUS LAMAR
5144 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906559]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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July 16th, 2022

VIA FIRST CLASS MAIL

HUANG, FELIX
4939 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

JEAN, ROBERT N
3904 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716905359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

JOHNS, WILLIAM ORVILLE
4227 AUTUMN FOG CT
PALMETTO FL 34221

[Parcel ID: 716913959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

JOSEPH, FLEURILIEN
5058 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KALLAHER, REBECCA HEIDI
5222 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KENDALL, SCOTT ALLAN II
5315 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905859]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KENNEDY-COOK, LAURA ANN
3834 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716905309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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July 16th, 2022

VIA FIRST CLASS MAIL

KHUSNIYAROV, GIZAR RAUFOVICH
703 PLANTERS MANOR WAY
BRADENTON FL 34212

[Parcel ID: 716914909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

KING, LOUIS JULIUS II
4031 SILVER STRANT TRAIL
PALMETTO FL 34221

[Parcel ID: 716912509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KONKOL, WILLIAM J
5029 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KRIEGER, JEREMIAH ANTHONY
5218 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

KURTYKA, KEVIN MARTIN
4104 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716910109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

LEE, JEFFREY MASTERS
5045 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

LEWIS, LAQUISHA JAMESEA
3915 SILVER STRAND TRAIL
PALMETTO FL 34221

[Parcel ID: 716908309]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

LIAO, ZHAOQI
43102 PALM PLACE
FREMONT CA 94539

[Parcel ID: 716913009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
- Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. Schedule of O&M Assessments:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

LOPEZ, JULIO
5217 GRANITE DUST PLACE
PALMETTO FL 34221

[Parcel ID: 716905709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MAHURIN, REBECCA LYNN
5258 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716914709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MAIRENA, ERICK
5021 GRANITE DUST PLACE
PALMETTO FL 34221

[Parcel ID: 716909159]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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Summary of O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

MAR, SAMAN
5127 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

MARCHIONE, ROBERT A
1385 HWY A1A UNIT 102
SATELLITE BEACH FL 32937

[Parcel ID: 716906059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
\$147.66	\$127.37	\$20.29

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MARKS, CRAIG
5214 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
- Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MARSHALL, BARBARA J
5111 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MASTOVICH, SARA NOELLE
4028 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716909909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

MIELE, RITA J
5104 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

MURER, EDDIE
5007 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909259]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

NI, KONG DA
5206 GRANITE DUST PLACE
PALMETTO FL 34221

[Parcel ID: 716906509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
- Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. Schedule of O&M Assessments:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
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Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

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Willows Community Development District
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2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

ODIGE, LEONCY
5131 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908559]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

PAULSON, JARED A
5207 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716905609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

PEREZ, CARLOS ALBERTO
5117 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

PEREZ, TIMOTHY ALEXANDER
5304 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906209]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

REN, WEN CHUN
3616 1ST STREET
BRADENTON FL 34208

[Parcel ID: 716910759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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Willows Community Development District
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2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

RESULTAN, NARENN MINCEL ESTRADA
4016 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716909759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
- Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. Schedule of O&M Assessments:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

RHOADES, KELLY LEA
5135 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

RICHARDSON, JEREMY LAVON
5132 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906709]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

RODRIGUEZ, JOSE
5327 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

ROME, ROSE
4923 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

ROSS, DEREK PATRICK
5120 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906859]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

RYANS, KEDRICK KEITH
5210 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SALAZAR, VICTORIA
5026 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907509]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SANCHEZ, JORGE
5312 ROCKY COAST PLACE
PALMETTO FL 34221

[Parcel ID: 716911809]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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July 16th, 2022

VIA FIRST CLASS MAIL

SAPRYKIN, KIRILL ANDREYEVICH
5034 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

SECIN, VLADIMIR JUNIOR
4931 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909409]

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SEPULVEDA, FELIX R ALGARIN
5360 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911209]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SLAVINSKY, SKYLER JAMES
12602 TELECOM DR
TAMPA FL 33637

[Parcel ID: 716914759]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SMITH, DALTON RICHARD
4040 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716910059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

SOEHN, THOMAS JOSEPH
5304 ROCKY COAST PLACE
PALMETTO FL 34221

[Parcel ID: 716911909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

SOLO, RACHEL CHRISTINE
3920 SILVER STRAND TRAIL
PALMETTO FL 34221

[Parcel ID: 716905559]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

SOTO, VINCENT MILTON
4915 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
- Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. Schedule of O&M Assessments:

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

ST AMANT, CHRISTINA ANNE
5124 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716906809]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

STENROSE, CHELSEA GOMES
5107 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908809]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

STOCK, VANESSA ANN
5365 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
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Summary of O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

TESFAY, YOHANNES YEBABE
5344 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

THOMAS, TRISTIAN GAYLE
5250 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716914609]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

THOMPSON, SARAH
4926 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

TOKARYEVA, OLENA
4911 GRAY OWL TER
BRADENTON FL 34211

[Parcel ID: 716912209]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

UZBAY, BRYAN NEJAT
5015 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909209]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

VAZQUEZ, ANDY
5139 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

VELEZ-RIVERA, IDAMARIS
5143 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908409]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

WADWANSKI, RONALD STEVEN JR
5051 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
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Willows Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WAHL, BRIAN M
5357 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716911009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WEHR, RACHAEL ANGELENE
5057 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716908909]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WEISMAN, CARRIE LOUISE
6118 RIVERVIEW BLVD
BRADENTON FL 34209

[Parcel ID: 716906109]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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July 16th, 2022

VIA FIRST CLASS MAIL

WHITE, HERMAN III
4032 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716909959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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July 16th, 2022

VIA FIRST CLASS MAIL

WHITE, STEVEN TYLER
4132 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716910459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

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

THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WILLIAMS, JOHN MILLS JR
4927 GRAY OWL TER
PALMETTO FL 34221

[Parcel ID: 716912009]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WOLFORD, DEREK MICHAEL
5033 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716909059]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

EXHIBIT A
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- Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

WOMACK, KIARRA
5030 GRANITE DUST PL
PALMETTO FL 34221

[Parcel ID: 716907459]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Daniel Rom
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THIS IS NOT A BILL – DO NOT PAY

July 16th, 2022

VIA FIRST CLASS MAIL

YOUNG-KING, SHARON MARIE
5345 ROCKY COAST PL
PALMETTO FL 34221

[Parcel ID: 716910859]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

YOUSSEF, NAGI
7 EVERGREEN COURT
BLOOMSBURY NJ 08804

[Parcel ID: 716910359]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

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July 16th, 2022

VIA FIRST CLASS MAIL

ZARATE, MICHAEL
4011 SILVER STRAND TRL
PALMETTO FL 34221

[Parcel ID: 716911959]

RE: Willows Community Development District
Fiscal Year 2022/2023 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, 197, and 170, *Florida Statutes*, the Willows Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2022/2023, on August 5, 2022, at 11:00 a.m., and at ZNS Engineering, 1023 Manatee Avenue W (7th Floor), Bradenton, Florida 34205. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 1-877-276-0889 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2022/2023, the District expects to collect no more than **\$117,980** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. Your property is classified as a 1 EAU lot.

3. **Schedule of O&M Assessments:**

Land Use	Total # of Units / Acres	EAU Factor	Proposed Annual O&M Assessment (including collection costs / early payment discounts)	Proposed Maximum Annual O&M Assessment (including collection costs / early payment discounts)
Platted Unit	398	1	\$147.66	\$177.19
Undeveloped Acre	154.4709	2.5959	\$383.32	\$459.98

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2022/2023. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

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

Current Annual O&M Assessment (October 1, 2021 – September 30, 2022)	Proposed Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Change in Annual Dollar Amount
\$147.66	\$127.37	\$20.29

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

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

9C

RESOLUTION 2022-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Manatee County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), attached hereto as **Exhibit “A;**” and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to directly collect the special assessments as identified in the Assessment Roll; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWS COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Direct Bill Assessments.** The operations and maintenance special assessments, and previously levied debt service special assessments, will be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by

the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- B. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. The proceeds therefrom shall be paid to the District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 5th day of August, 2022.

ATTEST:

**WILLOWS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A
Budget

Exhibit B
Assessment Roll

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

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Work Authorization
July 29, 2022

Willows Community Development District
Manatee County, Florida

Subject: **Work Authorization Number 4**

Willows Community Development District

Dear Chairman, Board of Supervisors:

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

I. Scope of Work

Willows Community Development District will engage the services of ZNS Engineering, L.C., as Engineer to perform those services identified in the proposal attached hereto for the preparation of a Supplemental Engineers Report with Cost Estimate for the Willows CDD.

II. Fees


Willows Community Development District will compensate ZNS Engineering, L.C., a flat fee, of Three Thousand Five Hundred Dollars (\$3,500.00) pursuant to the Proposal. The District will reimburse ZNS Engineering, L.C., all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

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


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

APPROVED AND ACCEPTED

Sincerely,

By: 

Authorized Representative of
Willows Community
Development District



Date: 7/29/22

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

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BOND COUNSEL AGREEMENT

This Bond Counsel Agreement (this "Agreement") is entered into this 5th day of August, 2022, by and between the **WILLOWS COMMUNITY DEVELOPMENT DISTRICT** (the "District"), an independent special district organized and existing under the provisions of Chapter 190, Florida Statutes, as amended, and **NABORS, GIBLIN & NICKERSON, P.A.**, a Florida professional service corporation ("Nabors Giblin").

W I T N E S S E T H:

WHEREAS, the District plans to issue capital improvement revenue bonds (the "Bonds") in one or more series (each, a "Series") to finance the acquisition, construction and equipping of certain assessable capital improvements benefiting residents of the District; and

WHEREAS, the District desires to engage Nabors Giblin as bond counsel in connection with the issuance and sale of the Bonds, on the terms and conditions hereinafter set forth; and

WHEREAS, Nabors Giblin desires to accept engagement as bond counsel for the District in connection with the issuance and sale of the Bonds, on the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises, which shall be deemed an integral part of this Agreement, and of the covenants and agreements herein contained, the District and Nabors Giblin, both intending to be legally bound hereby, agree as follows:

1. BOND COUNSEL.

(a) Duties. Nabors Giblin shall serve as bond counsel to the District in connection with the issuance of the Bonds. The duties of Nabors Giblin as bond counsel shall include the following:

(i) prepare all indentures, including a Master Indenture and Supplemental Indenture(s) with respect to the Bonds, and other documents relating to the Bonds, said duty to be performed in cooperation with the financial advisors and/or underwriters engaged by the District;

(ii) if requested by the District, prepare validation pleadings, including the proposed final judgment, in connection with the validation

of the Bonds and appear as attorneys of record with the District Counsel at the validation hearing;

(iii) review all disclosure documents, including official statements, prepared or authorized by the District insofar as such documents contain descriptions of the Bonds and summaries of contracts or other documents relevant to the Bonds; provided, however, that Nabors Giblin shall have no responsibility for the disclosure documents insofar as such documents describe the financial circumstances of the offering or any other statistical projects or data, and provided further, that Nabors Giblin shall have no responsibility to the purchasers of the Bonds for state or federal securities law compliance in connection with the offering of the Bonds;

(iv) review all underwriters' proposals as requested by the District, prepare all closing documents, and attend and be responsible for the closing, as well as attend drafting and informational meetings regarding the Bonds; and

(v) render opinions in written form at the time the Bonds are to be authenticated and delivered, which opinions shall cover the legality of the Bonds and the exemption of the Bonds from federal income taxation.

(b) Fees and Expenses for Services Rendered as Bond Counsel. The District shall pay to Nabors Giblin, as a fee for services rendered pursuant to this Section 1, the sum of \$40,000.00 per issue for an issue with multiple Series and \$35,000.00 per issue for an issue with one Series. Such fee shall be paid by the District to Nabors Giblin only from the proceeds derived by the District from the sale of the Bonds and, if the Bonds are not sold, then no fees shall be paid by the District for services rendered pursuant to this Section 1.

The foregoing fee shall include all out-of-pocket expenses incurred by Nabors Giblin in connection with services rendered hereunder, and no other expenses shall be payable by the District in connection with bond counsel services.

2. TERMINATION. This Agreement may be terminated by the District, or by Nabors Giblin, with or without cause, upon fifteen (15) days prior written notice to the other. If the District terminates Nabors Giblin for any reason, then no compensation shall be paid to Nabors Giblin for any services theretofore rendered pursuant to Section 1 of this Agreement.

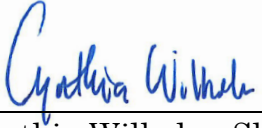
3. CONSTRUCTION. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida.

IN WITNESS WHEREOF, the District and Nabors Giblin have executed this Agreement as of the date set forth above.

**WILLOWS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Chairman/Vice Chairman

NABORS, GIBLIN & NICKERSON, P.A.

By:  _____
Cynthia Wilhelm, Shareholder

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

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fmsbonds
Municipal Bond Specialists

August 3, 2022

Willows Community Development District
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite # 410W
Boca Raton, Florida 33431
Attention: Mr. Craig Wrathell

Re: Willows CDD, Series 2022 Bonds

Dear Mr. Wrathell:

We are writing to provide you, as the Willows Community Development District (the "Issuer"), with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by the Municipal Securities Rulemaking Board (MSRB) Rule G-17 Disclosure, as set forth in the amended and restated MSRB Notice 2019-20 (November 8, 2019)¹ (the "Notice"). We ask that you provide this letter to the appropriate person at the Issuer.

The Issuer recognizes that FMSbonds, Inc. will serve as the underwriter (the "Underwriter") and not as a financial advisor or municipal advisor, in connection with the issuance of the bonds relating to this financing (herein, the "Bonds"). As part of our services as Underwriter, FMSbonds, Inc. may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds. Any such advice, if given, will be provided by FMSbonds, Inc. as Underwriter and not as your financial advisor or municipal advisor in this transaction. The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.

The specific parameters under which FMS will underwrite the Bonds will be set forth in a Bond Resolution adopted by the Board.

Pursuant to the Notice, we are required by the MSRB to advise you that:

- MSRB Rule G-17 requires a broker to deal fairly at all times with both municipal issuers and investors.

¹ Interpretive Notice Concerning the Application of MSRB Rule G-17 to underwriters and Underwriters of Municipal Securities (effective March 31, 2021).

- The Underwriter's primary role is to purchase the Bonds in an arm's-length commercial transaction with the Issuer. As such, the Underwriter has financial and other interests that differ from those of the Issuer.
- Unlike a municipal advisor, the Underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.
- The Underwriter has a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with its duty to use its best efforts to resell the Bonds with purchases at prices that are fair and reasonable.
- The Bonds may be sold into a trust either at the time of issuance or subsequent to issuance. In such instance FMSbonds, Inc., not in its capacity of Underwriter, may participate in such trust arrangement by performing certain administrative roles. Any compensation paid to FMSbonds, Inc. would not be derived from the proceeds of the Bonds or from the revenues pledged thereunder.

The Underwriter will be compensated in accordance with the terms of a bond purchase contract by and between the Underwriter and Issuer. Payment or receipt of the Underwriter's compensation will be contingent on the closing of the transaction. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since an Underwriter may have an incentive to recommend a transaction that is unnecessary or to recommend that the size of a transaction be larger than is necessary. The Issuer acknowledges no such recommendation has been made by the Underwriter.

Please note nothing in this letter is an expressed or an implied commitment by us to provide financing or to place or purchase the Bonds. Any such commitment shall only be set forth in a bond purchase contract or other appropriate form of agreement for the type of transaction undertaken by you.

Further, our participation in any transaction (contemplated herein or otherwise) remains subject to, among other things, the execution of a bond purchase contract (or other appropriate form of agreement), further internal review and approvals, satisfactory completion of our due diligence investigation and market conditions.

FMSbonds, Inc. is acting independently in seeking to act as Underwriter in the transaction contemplated herein and shall not be deemed for any purpose to be acting as an agent, joint venturer or partner of any other principal involved in the proposed financing. FMSbonds, Inc. assumes no responsibility, express or implied, for any actions or omissions of, or the performance of services by, the purchasers or any other brokers in connection with the transactions contemplated herein or otherwise.

If you or any other representative of the Issuer have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with your own financial, municipal, legal,

accounting, tax and other advisors, as applicable, to the extent deemed appropriate.

The MSRB requires that we seek the Issuer's acknowledgement that it has received this letter. We request that the person at the Issuer who has the authority to bind the Issuer (herein, "Authorized Issuer Representative") acknowledge this letter as soon as practicable and by nature of such acknowledgment that such person is not a party to any conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or perceived material conflicts are identified, we may be required to send you additional disclosures. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you in connection with the issuance of the Bonds, and we appreciate the opportunity to assist you in this transaction. Thank you.

FMSbonds, Inc.

By: 

Name: Jon Kessler

Title: Executive Director

WILLOWS COMMUNITY DEVELOPMENT DISTRICT

By: _____

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

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**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA**

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Willows Community Development District, Manatee County, Florida (the "District") as of and for the fiscal 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 for the fiscal year ended September 30, 2021, and the respective changes in financial position thereof for the fiscal 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 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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 District's internal control over financial reporting and compliance.

B *Law & Associates*

June 29, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Willows Community Development District, Manatee County, Florida ("District") provides a narrative 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$584,191).
- The change in the District's total net position for the fiscal year ended September 30, 2021 was 176,761, an increase. 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 \$944,812, a decrease of \$(4,077,117) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid expenses and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

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

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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general 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.

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, liabilities exceeded assets at the close of the most recent fiscal year.

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

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 968,144	\$ 5,054,045
Capital assets, net of depreciation	8,607,386	4,516,092
Total assets	9,575,530	9,570,137
Current liabilities	229,721	241,089
Long-term liabilities	9,930,000	10,090,000
Total liabilities	10,159,721	10,331,089
Net position		
Net investment in capital assets	(1,322,597)	(1,482,809)
Restricted	706,870	707,373
Unrestricted	31,536	14,484
Total net position	\$ (584,191)	\$ (760,952)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase was due to the extent that operating revenues exceeded operating expenses.

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 753,085	\$ 351,297
Operating grants and contributions	43	7,357
Capital grants and contributions	172	40,820
Total revenues	<u>753,300</u>	<u>399,474</u>
Expenses:		
General government	77,590	82,948
Interest	498,949	506,409
Total expenses	<u>576,539</u>	<u>589,357</u>
Change in net position	<u>176,761</u>	<u>(189,883)</u>
Net position - beginning	<u>(760,952)</u>	<u>(571,069)</u>
Net position - ending	<u>\$ (584,191)</u>	<u>\$ (760,952)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021, was \$576,539. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised of assessments and interest income. The majority of the increase in program revenues is the result of increased assessments.

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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$8,607,386 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$9,930,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates major construction and an increase in activity for the subsequent year.

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 the Willows Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 49,693
Prepays	5,175
Due from Developer	247,667
Restricted assets:	
Investments	665,609
Capital assets:	
Nondepreciable	8,607,386
Total assets	9,575,530
 LIABILITIES	
Accounts payable	2,781
Due to Developer	20,551
Accrued interest payable	206,389
Non-current liabilities:	
Due within one year	165,000
Due in more than one year	9,765,000
Total liabilities	10,159,721
 NET POSITION	
Net investment in capital assets	(1,322,597)
Restricted for debt service	706,870
Unrestricted	31,536
Total net position	\$ (584,191)

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Expenses	Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 77,590	\$ 94,642	\$ -	\$ -
Maintenance and operations	-	-	-	172
Interest on long-term debt	498,949	658,443	43	-
Total governmental activities	576,539	753,085	43	172
Change in net position				176,761
Net position - beginning				(760,952)
Net position - ending				\$ (584,191)

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 49,693	\$ -	\$ -	\$ 49,693
Investments	-	665,592	17	665,609
Due from Developer	-	247,667	-	247,667
Prepays	5,175	-	-	5,175
Total assets	<u>\$ 54,868</u>	<u>\$ 913,259</u>	<u>\$ 17</u>	<u>\$ 968,144</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 2,781	\$ -	\$ -	\$ 2,781
Due to Developer	20,551	-	-	20,551
Total liabilities	<u>23,332</u>	<u>-</u>	<u>-</u>	<u>23,332</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	5,175	-	-	5,175
Restricted for:				
Debt service	-	913,259	-	913,259
Capital projects	-	-	17	17
Unassigned	26,361	-	-	26,361
Total fund balances	<u>31,536</u>	<u>913,259</u>	<u>17</u>	<u>944,812</u>
Total liabilities and fund balances	<u>\$ 54,868</u>	<u>\$ 913,259</u>	<u>\$ 17</u>	<u>\$ 968,144</u>

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR SEPTEMBER 30, 2021**

Fund balance - governmental funds		\$ 944,812
Amounts reported for governmental activities in the statement of net position are different because:		
<p style="margin-left: 40px;">Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.</p>		
Capital assets, net		8,607,386
<p style="margin-left: 40px;">Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>		
Accrued interest payable		(206,389)
Bonds payable		<u>(9,930,000)</u>
Net position of governmental activities		<u>\$ (584,191)</u>

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 94,642	\$ 658,443	\$ -	\$ 753,085
Interest	-	43	172	215
Total revenues	<u>94,642</u>	<u>658,486</u>	<u>172</u>	<u>753,300</u>
EXPENDITURES				
Current:				
General government	77,590	-	-	77,590
Debt service:				
Principal	-	160,000	-	160,000
Interest	-	501,533	-	501,533
Capital outlay	-	-	4,091,294	4,091,294
Total expenditures	<u>77,590</u>	<u>661,533</u>	<u>4,091,294</u>	<u>4,830,417</u>
Excess (deficiency) of revenues over (under) expenditures	17,052	(3,047)	(4,091,122)	(4,077,117)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	40	40
Transfers Out	-	(40)	-	(40)
Total other financing sources (uses)	<u>-</u>	<u>(40)</u>	<u>40</u>	<u>-</u>
Net change in fund balances	17,052	(3,087)	(4,091,082)	(4,077,117)
Fund balances - beginning	<u>14,484</u>	<u>916,346</u>	<u>4,091,099</u>	<u>5,021,929</u>
Fund balances - ending	<u>\$ 31,536</u>	<u>\$ 913,259</u>	<u>\$ 17</u>	<u>\$ 944,812</u>

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ (4,077,117)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	4,091,294
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	160,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>2,584</u>
Change in net position of governmental activities	<u><u>\$ 176,761</u></u>

See notes to the financial statements

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Willows Community Development District ("District") was created by Ordinance 2018-028 of Manatee County, Florida enacted on June 12, 2018 and established 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 Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members all affiliated with Willow Land Holdings, LLC (the "Developer").

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 2 – 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.

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*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. 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. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

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.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other 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).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)

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:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local 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, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are reported as an expense in the year incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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.

The District can establish limitations on the use of fund balance as follows:

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.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 3 – 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.

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 4 – DEPOSITS AND INVESTMENTS

Deposits

The District’s cash balances 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.

Investments

The District’s investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
First American Government Oblig Fd Cl Y	\$ 665,609	S&P AAAM	Weighted average of the fund portfolio: 44 days
	<u>\$ 665,609</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 4,516,092	\$ 4,091,294	\$ -	\$ 8,607,386
Total capital assets, not being depreciated	4,516,092	4,091,294	-	8,607,386
Governmental activities capital assets, net	<u>\$ 4,516,092</u>	<u>\$ 4,091,294</u>	<u>\$ -</u>	<u>\$ 8,607,386</u>

The project will include 799 single family detached units and corresponding infrastructure. It will be built in two phases. The infrastructure will consist of drainage and stormwater management system, such as pipes, lakes and control structures, entry features, potable water systems, sanitary sewer systems, roadways including street lighting, and irrigation facilities within Phase one of the project. The total estimated cost of the improvements is \$14,478,953. The Developer has entered into a Completion Agreement to complete the portions of the project not funded by the Bonds. Certain improvements will be conveyed to other entities upon completion of the project. All of the improvements were acquired from the Developer.

NOTE 6 - LONG-TERM LIABILITIES

On March 22, 2019, the District issued \$10,090,000 of Special Assessment Revenue Bonds, Series 2019 consisting of \$675,000 Term Bonds due on May 1, 2024, \$1,010,000 due on May 1, 2029, \$2,910,000 due on May 1, 2039, and \$5,495,000 due on May 1, 2050 with fixed interest rates ranging from 3.875% to 5.2%. The Bonds were issued to finance the infrastructure within the District. Interest is to be paid semiannually on each May 1st and November 1st. Principal on the Bonds is to be paid serially commencing May 1, 2021 through May 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term debt activity for the fiscal year ended September 30, 2021 was as follows:

<u>Governmental activities</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2019	\$ 10,090,000	\$ -	\$ 160,000	\$ 9,930,000	\$ 165,000
Total	<u>\$ 10,090,000</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 9,930,000</u>	<u>\$ 165,000</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	<u>Governmental Activities</u>		
	Principal	Interest	Total
2022	\$ 165,000	\$ 495,333	\$ 660,333
2023	170,000	488,940	658,940
2024	180,000	482,352	662,352
2025	185,000	475,377	660,377
2026	195,000	467,293	662,293
2027-2031	1,100,000	2,200,636	3,300,636
2032-2036	1,410,000	1,904,450	3,314,450
2037-2041	1,810,000	1,513,690	3,323,690
2042-2046	2,350,000	994,500	3,344,500
2047-2050	2,365,000	315,640	2,680,640
Total	<u>\$ 9,930,000</u>	<u>\$ 9,338,211</u>	<u>\$ 19,268,211</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns all of land within the District; therefore, assessment revenues in the general and debt service funds were paid by the Developer. Also, the District owes the Developer \$247,667 as of September 30, 2021.

NOTE 8 – 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's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 94,642	\$ 94,642	\$ -
Total revenues	94,642	94,642	-
EXPENDITURES			
Current:			
General government	94,640	77,590	17,050
Total expenditures	94,640	77,590	17,050
Excess (deficiency) of revenues over (under) expenditures	\$ 2	17,052	\$ 17,050
Fund balance - beginning		14,484	
Fund balance - ending		\$ 31,536	

See notes to required supplementary information

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
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).

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.

**WILLOWS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	0
Employee compensation for FYE 9/30/20XX (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2021	0
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 20 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$118.45 Debt service - \$1,645.04
Special assessments collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	
Series 2019, due May 1, 2050,	See Note 6, page 18 for details



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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www.graucpa.com

**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 Supervisors
Willows Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Willows Community Development District, Manatee County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

B Law & Associates

June 29, 2022



Grau & Associates
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**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 Supervisors
Willows Community Development District
Manatee County, Florida

We have examined Willows Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 fiscal 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 Willows Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties

Grau & Associates

June 29, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Willows Community Development District ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 29, 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Willows Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Willows Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 29, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

14

RESOLUTION 2022-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOWS
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2021;

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

1. The Audited Annual Financial Report for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 5th day of August, 2022.

**WILLOWS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WILLOWS
COMMUNITY DEVELOPMENT DISTRICT

15

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/alphalist.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:	Willows Community Development District
Name of stormwater utility, if applicable:	
Contact Person	
Name:	Ryan Zook
Position/Title:	Chairman
Email Address:	RAZook@drhorton.com
Phone Number:	

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- 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:

Regular periodic pond observation and maintenance is performed via the HOA's vendor.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

homeowner O&M
- Does your jurisdiction have a Stormwater Master Plan or Plans?

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?

SWFWMD will require reinspection and certification every 5 years to insure properly functioning stormwater system.

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?

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, etc. ?	No
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	No
A system for managing stormwater complaints?	
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:

This jurisdiction only assumes responsibility of it's own development.

- 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.)?	Yes
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:	9.50	Miles
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	4,787.00	Feet
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	23	
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	Yes	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):

Engineering Plans / HOA Documents

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:

NA

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.).

[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	10	50	50	50	50
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

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

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

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

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

<input type="checkbox"/>	Stormwater Master Plan
<input 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: <input type="text"/>
<input type="checkbox"/>	Other(s): <input type="text"/>

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

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

- Has a vulnerability assessment been completed for your jurisdiction's storm water system?
 - If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
 - If yes, please provide a link if available:
 - If no, is a planning effort currently underway?

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

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

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					
	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	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0
2020-21	4,505	4,505	0	0	0	0	0

Expansion

	Total	Funding Sources for Actual Expenditures					
	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	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0

Resiliency

	Total	Funding Sources for Actual Expenditures					
	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	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	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	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0

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	50	50	50	50
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	50	50	50	50

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	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

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	0	0	0	0

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

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

16

This Instrument Prepared By:

Tucker F. Mackie, Esq.
Kutak Rock LLP
Post Office Box 10230
Tallahassee, Florida 32302

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED, dated 19 day of July, 2022, is by and from **SFTEN, LLC**, a Delaware limited liability company, whose address is 12602 Telecom Drive, Tampa, Florida 33637 (hereinafter called the "Grantor"), and the **WILLOWS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, whose address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (hereinafter called the "Grantee").

(Whenever used herein the terms "Grantor and Grantee" shall include all of the parties of this instrument and their heirs, legal representatives, successors and assigns.)

WITNESSETH:

That the Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, the receipt whereof is hereby acknowledged, by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the Grantee, all that certain land situate in the County of Manatee, State of Florida, being more particularly described on **Exhibit A** attached hereto and made a part hereof (the "Property").

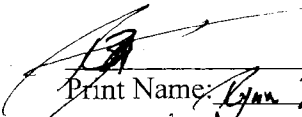

TOGETHER WITH all the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, to have and to hold the same in fee simple forever.

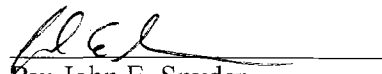
The Grantor hereby covenants with Grantee, except as set forth herein, that at the time of the delivery of this deed, the Property was free from all encumbrances made by it, and that it will warrant and defend the title to the Property against the lawful claims of all persons claiming, by through or under the Grantor, but against none other; provided that this conveyance is made subject to covenants, restrictions and easements of record; however, such references shall not serve to reimpose the same.

IN WITNESS WHEREOF, the Grantor has signed and sealed these presents the day and year first above written.

Signed, sealed and delivered

SFTEN, LLC, a Delaware limited liability company by D.R. Horton, Inc., a Delaware corporation, its sole member


Print Name: Lynn Zook

Print Name: Brian Janel


By: John E. Snyder
Its: Vice President

**STATE OF FLORIDA
COUNTY OF HILLSBOROUGH**

The foregoing instrument was acknowledged before me by means of physical presence or ~~online notarization~~ this 19th day of July, 2022, by John E. Snyder, as Vice President of D.R. Horton, Inc., a Delaware corporation as the sole member of SFTEN, LLC, a Delaware limited liability company who [X] is personally known to me or has produced _____ as identification.


Notary Public

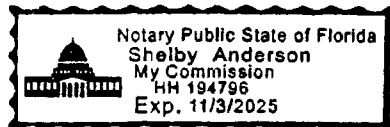


Exhibit A

Description of the Property

TRACTS 207, 208 AND 300, SILVERSTONE NORTH PHASE IA & 1B, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 69, PAGES 1 THROUGH 17 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA.

AND

TRACTS 805, 806, AND 807, SILVERSTONE NORTH PHASE IC & 1D, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 72, PAGES 47 THROUGH 63 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA.

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

17

This instrument prepared by:
HAND ARENDALL HARRISON SALE LLC
c/o Leslie D. Sheekley, Esq.
35008 Emerald Coast Parkway, Fifth Floor
Destin, FL 32541

**SECOND SUPPLEMENT TO THE DECLARATION OF COVENANTS, CONDITIONS,
AND RESTRICTIONS OF SILVERSTONE NORTH**

This Second Supplement to the Declaration of Covenants, Conditions, and Restrictions of Silverstone North ("**2nd Supplement**") is made this 02 day of AUGUST, 2022, by SFTEN, LLC, a Delaware limited liability company, by D.R. Horton, Inc. a Delaware corporation, its sole member ("**Declarant**"), whose mailing address is 5901 N. Honore Avenue, Suite 250, Sarasota, FL 34243, and joined by Silverstone North Community Association, Inc. a Florida not-for-profit corporation (the "**Association**").

WITNESSETH:

WHEREAS, Declarant caused to be recorded that certain Declaration of Covenants, Conditions and Restrictions of Silverstone North, recorded as Instrument No. 202041099920, and the First Amendment to the Declaration of Covenants, Conditions and Restrictions of Silverstone North as Instrument No. 202141030569, and the First Supplement to the Declaration of Covenants, Conditions and Restrictions of Silverstone North, recorded as Instrument No. 202141153428 in the Public Records of Manatee County, Florida (referred to herein as "**the Declaration**"); and

WHEREAS, pursuant to Article II, Section 3(a) of the Declaration, the Declarant may unilaterally annex real property and subject it to the terms and conditions of the Declaration without the consent of any other party by filing of record a Supplemental Declaration; and

WHEREAS, Declarant, desires to add the real property described as Phases IIA and IIB in **Exhibit "A"** attached hereto and incorporated herein (the "**Annexed Property**") to the terms and conditions of the Declaration in accordance therewith; and

WHEREAS, Declarant is the Owner of the Annexed Property; and

WHEREAS, Declarant is the Class B member under the Declaration.

NOW, THEREFORE, the recitals set forth above are true and correct and are incorporated herein by reference. Except as provided herein, capitalized terms shall have the meaning ascribed to them in the Declaration.

Annexation

Declarant declares that the Annexed Property is hereby made subject to the operation and effect of the Declaration, pursuant to Article II Section 3 thereof, and that the Annexed Property is and shall be held, transferred, sold, conveyed, leased, occupied and used subject to the

covenants, restrictions, conditions, easements, obligations, charges and liens set forth in the Declaration, and as the same has heretofore, and as may hereafter be, amended, and the jurisdiction of Silverstone North Community Association, Inc. is extended to the Annexed Property.

1. Declarant declares that the Exhibits to the Declaration are supplemented as set forth below:

(a) Exhibit "D" to the Declaration, Listing of Holdings, is hereby supplemented with respect to the Annexed Property Tracts listed on **Exhibit "D-2"** attached hereto.

(b) Exhibit "H" to the Declaration, Notice to Buyer, is hereby supplemented as set forth on **Exhibit "H-2"** attached hereto.

2. Full Force and Effect of Declaration. Except as hereby supplemented, the Declaration shall remain in full force and effect in strict accordance with its terms.

3. Effective Date. This Supplement shall become effective upon being recorded in the Public Records of Manatee County, Florida.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, Declarant has caused this 2nd Supplement to the Declaration to be executed in its name by its officers thereunto duly authorized this 02 day of AUGUST, 2022.

Witnesses:

[Signature]
Print Name: Dylan Zook

Colbie Bosch
Print Name: Colbie Bosch

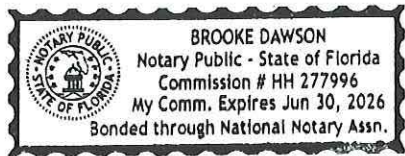
SFTEN, LLC, a Delaware Limited Liability Company, by D.R. Horton, Inc. a Delaware Corporation, its sole member,

By: [Signature]
Name: Nicolas Aparicio
Title: Vice President

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this 02 day of AUGUST, 2022, by Nicolas Aparicio, as Vice President of D.R. Horton, Inc., a Delaware corporation, as the sole member of SFTEN, LLC, a Delaware limited liability company, on behalf of the company, who is personally known to me or produced the following identification _____.



[Signature]
Notary Signature

BROOKE DAWSON
Notary Name [Printed/Typed/Handwritten]
Notary Public, State of Florida at Large
My Commission Expires: 06.30.26

JOINDER OF ASSOCIATION

Silverstone North Community Association, Inc., a not-for-profit Florida corporation, whose mailing address is 2970 University Parkway, Suite 101, Sarasota, FL 34243, hereby approves and joins in the Second Supplement to the Declaration of Covenants, Conditions, and Restrictions of Silverstone North and Exhibits attached thereto, and agrees to be bound by the terms thereof and will comply with and perform the terms and conditions thereof.

In Witness Whereof, Silverstone North Community Association, Inc. has executed this Joinder on this 02 day of AUGUST, 2022.

Witnesses:

Colbie Bosch
Print Name: COLBIE BOSCH

Hal Lutz
Print Name: HAL LUTZ

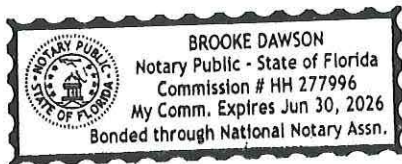
**SILVERSTONE NORTH
COMMUNITY ASSOCIATION,
INC., a Florida not-for-profit
corporation**

[Signature]
By: Ryan Zook
Its: President

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this 02 day of AUGUST, 2022, by Ryan Zook, as President and on behalf of SILVERSTONE NORTH COMMUNITY ASSOCIATION, INC., a Florida not-for-profit corporation, who is personally known to me or produced the following identification _____.



[Signature]
Notary Signature

BROOKE DAWSON
Notary Name [Printed/Typed/Handwritten]
Notary Public, State of Florida at Large
My Commission Expires: 06.30.26

CONSENT AND JOINDER OF CDD

Willows Community Development District, a local unit of Special Purpose Government created under Chapter 190, Florida Statutes, whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, hereby approved and joins the Second Supplement to the Declaration of Covenants, Conditions, and Restrictions of Silverstone North and the Exhibits attached thereto.

In Witness Whereof, Willows Community Development District has executed this Consent and Joinder on this 02 day of AUGUST, 2022.

Witnesses:

Colbie Bosch
Print Name: Colbie Bosch

Hal Lutz
Print Name: HAL LUTZ

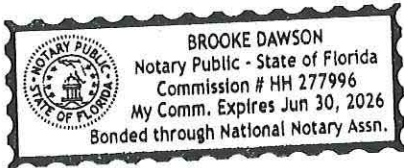
WILLOWS COMMUNITY DEVELOPMENT DISTRICT

By: Ryan Zook
Its: Chair

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me, by means of [X] physical presence or [] online notarization, this 02 day of AUGUST 2022, by RYAN ZOOK, as CHAIR and on behalf of Willows Community Development District, who is [X] personally known to me or [] produced the following identification _____.



[Signature]
Notary Signature

BROOKE DAWSON
Notary Name [Printed/Typed/Handwritten]
Notary Public, State of Florida at Large
My Commission Expires: 06.30.26

EXHIBIT "A"

SILVERSTONE NORTH, PHASE IIA & IIB, A SUBDIVISION

LEGAL DESCRIPTION

A PORTION OF MECCA PARK COLONY AS PER PLAT THEREOF RECORDED IN PLAT BOOK 1, PAGE 192A OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA AND A PARCEL OF LAND LYING IN SECTIONS 29, 32 AND 33, TOWNSHIP 33 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF SAID SECTION 32 AND A POINT ON THE WESTERLY RIGHT OF WAY LINE OF STATE ROAD No. 93 (I-75) AS PER ORDER OF TAKING RECORDED IN OFFICIAL RECORDS BOOK 915, PAGE 868 OF SAID PUBLIC RECORDS; THENCE SOUTH ALONG SAID WESTERLY RIGHT OF WAY LINE THE FOLLOWING FOUR (4) COURSES: (1) S 00°48'50" E, A DISTANCE OF 723.30 FEET; (2) S 01°22'08" E, A DISTANCE OF 600.16 FEET; (3) S 00°15'44" E, A DISTANCE OF 201.14 FEET TO A POINT ON THE ARC OF A CURVE TO THE LEFT WHOSE RADIUS POINT BEARS N 89°46'57" E, AT A DISTANCE OF 5903.68 FEET; (4) SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 09°50'38", A DISTANCE OF 1014.30 FEET TO THE NORTHEAST CORNER OF TRACT 801 OF SILVERSTONE SOUTH, A SUBDIVISION AS PER PLAT THEREOF RECORDED IN PLAT BOOK 63, PAGE 115 OF SAID PUBLIC RECORDS; THENCE S 89°00'16" W, ALONG THE NORTH LINE OF SAID SUBDIVISION, A DISTANCE OF 233.44 FEET TO THE EAST 1/4 CORNER OF SAID SECTION 32; THENCE N 02°39'48" E, A DISTANCE OF 58.57 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT HAVING A RADIUS OF 1208.00 FEET; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 05°51'21", A DISTANCE OF 123.46 FEET TO THE POINT OF TANGENCY; THENCE N 03°11'33" W, A DISTANCE OF 498.63 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT HAVING A RADIUS OF 4828.19 FEET; THENCE ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 01°48'04", A DISTANCE OF 151.78 FEET TO THE POINT OF TANGENCY; THENCE N 01°23'29" W, A DISTANCE OF 315.49 FEET TO THE POINT OF CURVATURE OF A CURVE TO THE LEFT HAVING A RADIUS OF 35.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 89°58'41", A DISTANCE OF 54.96 FEET TO THE POINT OF TANGENCY; THENCE S 88°37'50" W, A DISTANCE OF 475.28 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT HAVING A RADIUS OF 5249.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 00°07'57", A DISTANCE OF 12.13 FEET; THENCE S 01°22'10" E, A DISTANCE OF 140.58 FEET TO A POINT ON THE ARC OF A CURVE TO THE LEFT WHOSE RADIUS POINT BEARS N 01°21'47" W, AT A DISTANCE OF 4975.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 00°00'23", A DISTANCE OF 0.55 FEET TO THE POINT OF TANGENCY; THENCE N 88°37'50" E, A DISTANCE OF 36.89 FEET; THENCE S 01°22'10" E, A DISTANCE OF 75.67 FEET TO A POINT ON THE ARC OF A CURVE TO THE LEFT WHOSE RADIUS POINT BEARS S 89°49'56" E, AT A DISTANCE OF 5024.38 FEET;

THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF $01^{\circ}04'33''$, A DISTANCE OF 94.34 FEET; THENCE $S 88^{\circ}37'50'' W$, A DISTANCE OF 35.24 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT HAVING A RADIUS OF 5145.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF $00^{\circ}56'38''$, A DISTANCE OF 84.76 FEET TO A POINT ON THE ARC OF A CURVE TO THE LEFT WHOSE RADIUS POINT BEARS $N 89^{\circ}05'20'' E$, AT A DISTANCE OF 5144.38 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF $02^{\circ}16'54''$, A DISTANCE OF 204.86 FEET TO THE POINT OF TANGENCY; THENCE $S 03^{\circ}11'33'' E$, A DISTANCE OF 672.33 FEET TO THE NORTHEAST CORNER OF TRACT 511 OF SILVERSTONE NORTH, PHASE IC & ID, A SUBDIVISION AS PER PLAT THEREOF RECORDED IN PLAT BOOK 72, PAGE 47 OF SAID PUBLIC RECORDS; THENCE WESTERLY ALONG THE NORTH LINE OF SAID SUBDIVISION THE FOLLOWING SEVEN (7) COURSES: (1) $S 88^{\circ}13'07'' W$, A DISTANCE OF 364.57 FEET TO A POINT ON THE ARC OF A CURVE TO THE RIGHT WHOSE RADIUS POINT BEARS $N 75^{\circ}07'31'' W$, AT A DISTANCE OF 580.00 FEET; (2) SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF $06^{\circ}44'20''$, A DISTANCE OF 68.22 FEET; (3) $N 68^{\circ}23'12'' W$, A DISTANCE OF 170.00 FEET TO A POINT ON THE ARC OF SAID CURVE TO THE RIGHT WHOSE RADIUS POINT BEARS $N 68^{\circ}23'12'' W$, AT A DISTANCE OF 410.00 FEET; (4) SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF $16^{\circ}29'18''$, A DISTANCE OF 117.99 FEET; (5) $S 38^{\circ}06'07'' W$, 1.41 FEET; (6) $N 51^{\circ}54'03'' W$, A DISTANCE OF 152.43 FEET TO AN INTERSECTION WITH THE NORTH LINE OF THE S.E. 1/4 OF SAID SECTION 32; (7) $S 88^{\circ}13'07'' W$, ALONG SAID NORTH LINE, A DISTANCE OF 19.63 FEET TO THE SOUTHWEST CORNER OF THE EAST 1/2 OF THE N.E. 1/4 OF SAID SECTION 32; THENCE $N 02^{\circ}12'30'' E$, ALONG WEST LINE OF SAID EAST 1/2 OF THE N.E. 1/4, A DISTANCE OF 2589.36 FEET TO THE NORTHWEST CORNER OF SAID EAST 1/2 OF THE N.E. 1/4; THENCE $S 89^{\circ}38'32'' E$, ALONG THE NORTH LINE OF SAID EAST 1/2 OF THE N.E. 1/4, A DISTANCE OF 348.44 FEET; THENCE $N 00^{\circ}26'33'' E$, A DISTANCE OF 671.49 FEET TO AN INTERSECTION WITH THE SOUTH LINE OF THE NORTH 1/2 OF THE S.E. 1/4 OF THE S.E. 1/4 OF SAID SECTION 29; THENCE $N 89^{\circ}45'02'' W$, ALONG SAID SOUTH LINE, A DISTANCE OF 346.20 FEET TO THE S.W. CORNER OF SAID NORTH 1/2 OF THE S.E. 1/4 OF THE S.E. 1/4; THENCE $N 00^{\circ}40'52'' E$, ALONG THE WEST LINE OF SAID NORTH 1/2 OF THE S.E. 1/4 OF THE S.E. 1/4, A DISTANCE OF 645.99 FEET TO AN INTERSECTION WITH THE SOUTH DEEDED RIGHT OF WAY LINE OF 69th STREET EAST (ERIE ROAD); THENCE $S 89^{\circ}56'34'' E$, ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 251.45 FEET TO AN INTERSECTION WITH THE SOUTH RIGHT OF WAY LINE OF SAID 69th STREET EAST AS RECORDED IN OFFICIAL RECORDS BOOK 892, PAGE 407 OF SAID PUBLIC RECORDS THE FOLLOWING TWO COURSES: (1) $S 00^{\circ}08'06'' W$, A DISTANCE OF 60.63 FEET; (2) $S 89^{\circ}58'07'' E$, A DISTANCE OF 98.15 FEET; THENCE $S 00^{\circ}05'22'' W$, A DISTANCE OF 200.44 FEET; THENCE $S 89^{\circ}53'38'' E$, A DISTANCE OF 180.59 FEET; THENCE $S 00^{\circ}11'25'' W$, A DISTANCE OF 386.71 FEET TO AN INTERSECTION OF AFORESAID NORTH LINE OF THE SOUTH 1/2 OF THE S.E. 1/4 OF THE S.E. 1/4; THENCE $S 89^{\circ}41'02'' E$, ALONG SAID NORTH LINE, A DISTANCE OF 746.49 FEET TO AN INTERSECTION WITH THE WEST MAINTAINED RIGHT OF WAY LINE OF SIM BARCO ROAD AS PER ROAD PLAT BOOK 6, PAGE 173 OF SAID PUBLIC

RECORDS; THENCE S 01°40'23" E, ALONG SAID WEST MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 99.70 FEET; THENCE N 89°45'22" W, A DISTANCE OF 398.76 FEET; THENCE S 00°26'38" W, A DISTANCE OF 261.84 FEET; THENCE S 89°39'42" E, A DISTANCE OF 408.78 FEET TO AN INTERSECTION WITH SAID WEST MAINTAINED RIGHT OF WAY LINE; THENCE S 01°43'24" E, ALONG SAID WEST MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 100.00 FEET TO AN INTERSECTION WITH A PARCEL OF LAND AS DESCRIBED IN DEED BOOK 184, PAGE 367 OF SAID PUBLIC RECORDS; THENCE ALONG SAID PARCEL OF LAND THE FOLLOWING THREE COURSES: (1) N 89°37'20" W, A DISTANCE OF 367.89 FEET; (2) S 00°25'29" W, A DISTANCE OF 210.31 FEET; (3) S 89°38'32" E, A DISTANCE OF 420.05 FEET TO THE POINT OF BEGINNING.

EXHIBIT "D-2"
SUPPLEMENTAL LIST OF HOLDINGS

Below is a supplemental list of holdings dedicated to Willows Community Development District ("District" or "CDD") as designated on the Plat of Silverstone North Phase IIA and IIB, recorded or to be recorded in the Public Records of Manatee, County, Florida, and consists of lands within such plat and improvements thereon which are presently under construction and are to be completed by the developer or CDD:

TRACTS	PURPOSE
216, 217, 218, 219, 220, 221, 222, 223, 224 and 225	Open Space
512, 513, 514 and 515	Open Space, Manatee County Public Flowage, Public Drainage and Access Easement, Retention Areas
808, 809 and 810	Open Space, Wetland and Wetland Buffer

It is contemplated that the CDD will take title to the above tracts and the improvements thereon for the use and maintenance of the same pursuant to restrictions applicable to Silverstone North, a subdivision, the Land Development Code of Manatee County, Florida, and the Declaration of Covenants, Conditions and Restrictions of Silverstone North, as amended and supplemented.

EXHIBIT "H-2"
NOTICE TO BUYER AND STREET TREE PLANTING SCHEDULE

SUPPLEMENTAL NOTICE TO BUYER

YOU ARE HEREBY NOTIFIED, **in addition to the notifications set forth in Exhibit H to the original Declaration** of Covenants, Conditions and Restrictions of Silverstone North, the purchase of your Lot is subject to:

- 10(a). Project site falls in flood Zones X and A per FRIM Panel 12081C0159E and 12081C0167E dated March 17, 2014. (IF APPLICABLE) Unit an approved LOMR is received by the Building Dept/Floodplain Section, any structure built on Lots 626-637, 706-707, 709-710, 719-721, 732-734, inclusive per the Plat of Silverstone North Phase IIA and IIB, recorded or to be recorded in the Public Records of Manatee County may be considered to be in the 100-year floodplain, and will be required to meet all criteria as set forth in the LDC 802 Floodplain Management, the Manatee County Floodplain Ordinance 13-39, and the 44 CFR (Code of Federal Regulations) Section 60.3. **THE BUYER IS HEREBY NOTIFIED THAT IF THEIR STRUCTURE LIES WITHIN THE FLOODPLAIN, THEIR MORTGAGE LENDER MAY REQUIRE THEM TO PURCHASE FLOOD INSURANCE. MORTGAGE LENDERS MAKE THEIR OWN FLOOD DETERMINATION IT MAY DIFFER FROM THE MANATEE COUNTY BUILDING AND DEVELOPMENT SERVICES DEPARTMENT'S FLOODPLAIN DIVISION.**

19. Visibility Triangles must be maintained per the Land Development Code of Manatee County, Florida.

**SUPPLEMENTAL TREE PLANTING SCHEDULE FOR SILVERSTONE NORTH
PHASE IIA AND IIB ON THE FOLLOWING PAGES:**

Schedule I
SINGLE FAMILY LOT STREET TREES
SILVERSTONE NORTH PHASE IIA

TABLE I	
LOT #	TREES
495	1
496	1
497	1
498	1
499	1
500	1
501	1
502	1
503	1
504	1
505	1
506	1
507	1
508	1
509	1
510	1
511	1
512	1
513	1
514	1
515	1
516	1
517	1
518	1
TOTAL	24

TABLE II	
LOT #	TREES
519	1
520	1
521	1
522	1
523	1
524	1
525	1
526	1
527	1
528	1
529	1
530	1
531	1
532	1
533	1
534	1
535	1
536	1
621	1
622	1
623	1
624	1
625	1
626	1
627	1
628	1
629	1
630	1
631	1
632	1
TOTAL	30

TABLE III	
LOT #	TREES
633	1
634	1
635	1
636	1
637	1
638	1
639	1
640	1
641	1
642	1
643	1
644	1
645	1
646	1
647	1
648	1
649	1
650	1
651	1
652	1
653	1
654	1
655	1
TOTAL	23

TABLE IV	
LOT #	TREES
704	1
705	1
706	1
707	1
708	1
709	1
710	2
711	1
712	1
713	1
714	1
715	1
716	1
717	1
718	1
719	1
720	1
721	1
722	1
723	1
724	2
725	1
726	1
727	1
728	1
729	2
TOTAL	29

All single family residential lots are < 65.0' in width allowing for under story tree species LDCY-14-05/ORDINANCE 14-49
 Under story trees shall be a minimum of 1.5" caliper, 8' Ht. x 2' Spr. and shall meet FL #1 Quality Standards.

- Ilex attenuata 'Eagleston' / Eagleston Holly
- Ilex cassine / Dahoon Holly
- Lagerstroemia indica / Crape Myrtle Tree Multi
- Ligustrum japonicum / Ligustrum Tree Multi
- Magnolia grandiflora 'Little Gem' / Little Gem Magnolia
- Tabebuia caraiba / Gold Tree
- Tabebuia impetiginosa / Ipe Tabebuia
- Viburnum obovatum / Walter's Viburnum Tree Form Multi

	TREES
TABLE I TOTAL	24
TABLE II TOTAL	30
TABLE III TOTAL	23
TABLE IV TOTAL	29
TOTAL	106

Schedule I
SINGLE FAMILY LOT STREET TREES
SILVERSTONE NORTH PHASE IIB

TABLE I	
LOT #	TREES
485	1
486	1
487	1
488	1
489	1
490	1
491	1
492	1
493	1
494	2
537	2
538	1
539	1
540	1
541	1
542	1
543	1
544	1
545	1
546	2
656	2
657	1
658	1
659	1
660	1
661	1
662	1
663	1
TOTAL	32

TABLE II	
LOT #	TREES
664	1
665	1
666	1
667	1
668	1
669	1
670	1
671	2
672	1
673	1
674	1
675	1
676	1
677	1
678	1
679	1
680	1
681	1
682	1
683	1
684	1
685	1
686	1
687	1
688	1
689	1
690	1
691	1
TOTAL	29

TABLE III	
LOT #	TREES
692	1
693	1
694	1
695	1
696	1
697	1
698	1
699	1
700	1
701	1
702	2
703	2
730	1
731	1
732	1
733	1
734	1
735	1
736	1
737	1
738	1
739	1
740	1
741	2
742	1
743	1
744	1
745	1
TOTAL	31

TABLE IV	
LOT #	TREES
746	1
747	1
748	1
749	1
750	1
751	1
752	1
753	1
754	1
755	1
756	1
757	1
758	1
759	1
TOTAL	14

All single family residential lots are < 65.0' in width allowing for under story tree species LDCY-14-05/ORDINANCE 14-49 Under story trees shall be a minimum of 1.5" caliper, 8' Ht. x 2' Spr. and shall meet FL #1 Quality Standards.

- Ilex attenuata 'Eagleston' / Eagleston Holly
- Ilex cassine / Dahoon Holly
- Lagerstroemia indica / Crape Myrtle Tree Multi
- Ligustrum japonicum / Lisustrum Tree Multi
- Magnolia grandiflora 'Little Gem' / Little Gem Magnolia
- Tabebuia caraiba / Gold Tree
- Tabebuia impetiginosa / Ipe Tabebuia
- Viburnum obovatum / Walter's Viburnum Tree Form Multi

	TREES
TABLE I TOTAL	32
TABLE II TOTAL	29
TABLE III TOTAL	31
TABLE IV TOTAL	14
TOTAL	106

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

18A

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2022**

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 73,758	\$ -	\$ -	\$ 73,758
Investments				
Revenue 2019	-	130,054	-	130,054
Reserve 2019	-	658,865	-	658,865
Construction 2019	-	-	209	209
Cost of issuance	-	39	-	39
Undeposited funds	17,738	-	-	17,738
Total assets	<u>\$ 91,496</u>	<u>\$ 788,958</u>	<u>\$ 209</u>	<u>\$ 880,663</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to Developer	\$ 17,468	\$ -	\$ -	\$ 17,468
Developer advance	3,083	-	-	3,083
Total liabilities	<u>20,551</u>	<u>-</u>	<u>-</u>	<u>20,551</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	17,738	-	-	17,738
Total deferred inflows of resources	<u>17,738</u>	<u>-</u>	<u>-</u>	<u>17,738</u>
Fund balances:				
Restricted for:				
Debt service	-	788,958	-	788,958
Capital projects	-	-	209	209
Committed:				
Working capital	12,500	-	-	12,500
Unassigned	40,707	-	-	40,707
Total fund balances	<u>53,207</u>	<u>788,958</u>	<u>209</u>	<u>842,374</u>
Total liabilities and fund balances	<u>\$ 91,496</u>	<u>\$ 788,958</u>	<u>\$ 209</u>	<u>\$ 880,663</u>

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 24,463	\$ 24,455	100%
Assessment levy: off-roll	-	53,214	70,952	75%
Total revenues	<u>-</u>	<u>77,677</u>	<u>95,407</u>	81%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	3,750	33,750	45,000	75%
DSF accounting/assessment collections	458	4,125	5,500	75%
Legal	435	2,751	15,000	18%
Engineering	-	-	2,500	0%
Audit	3,000	3,000	6,200	48%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	750	1,000	75%
Trustee	4,031	4,031	5,500	73%
Telephone	17	150	200	75%
Postage	-	51	500	10%
Printing & binding	42	375	500	75%
Legal advertising	-	140	1,500	9%
Annual special district fee	-	175	175	100%
Insurance	-	5,175	5,500	94%
Contingencies/bank charges	14	94	500	19%
Website				
Hosting & maintenance	-	705	705	100%
ADA compliance	-	-	210	0%
Total professional & administrative	<u>11,830</u>	<u>55,272</u>	<u>91,240</u>	61%
Other fees & charges				
Property appraiser	-	-	382	0%
Tax collector	-	734	382	192%
Total other fees & charges	<u>-</u>	<u>734</u>	<u>764</u>	96%
Total expenditures	<u>11,830</u>	<u>56,006</u>	<u>92,004</u>	61%
Excess/(deficiency) of revenues over/(under) expenditures	(11,830)	21,671	3,403	
Fund balances - beginning	65,037	31,536	14,997	
Fund balances - ending				
Committed:				
Working capital	12,500	12,500	12,500	
Unassigned	40,707	40,707	5,900	
Fund balances - ending	<u>\$ 53,207</u>	<u>\$ 53,207</u>	<u>\$ 18,400</u>	

WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019
FOR THE PERIOD ENDED JUNE 30, 2022

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 339,575	\$ 339,621	100%
Assessment levy: off-roll	-	206,610	329,008	63%
Interest	195	228	-	N/A
Total revenues	<u>195</u>	<u>546,413</u>	<u>668,629</u>	82%
EXPENDITURES				
Debt service				
Principal	-	165,000	165,000	100%
Interest	-	495,333	495,333	100%
Total debt service	<u>-</u>	<u>660,333</u>	<u>660,333</u>	100%
Other fees & charges				
Property appraiser	-	-	5,307	0%
Tax collector	-	10,189	5,307	192%
Total other fees and charges	<u>-</u>	<u>10,189</u>	<u>10,614</u>	96%
Total expenditures	<u>-</u>	<u>670,522</u>	<u>670,947</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	195	(124,109)	(2,318)	
OTHER FINANCING SOURCES/(USES)				
Transfer out	<u>(162)</u>	<u>(192)</u>	<u>-</u>	N/A
Total other financing sources	<u>(162)</u>	<u>(192)</u>	<u>-</u>	N/A
Net change in fund balances	33	(124,301)	(2,318)	
Fund balances - beginning	788,925	913,259	923,398	
Fund balances - ending	<u>\$ 788,958</u>	<u>\$ 788,958</u>	<u>\$ 921,080</u>	

**WILLOWS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019
FOR THE PERIOD ENDED JUNE 30, 2022**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-
OTHER FINANCING SOURCES/(USES)		
Transfer in	162	192
Total other financing sources/(uses)	<u>162</u>	<u>192</u>
Net change in fund balances	162	192
Fund balances - beginning	47	17
Fund balances - ending	<u>\$ 209</u>	<u>\$ 209</u>

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

18B

DRAFT

**MINUTES OF MEETING
WILLOWS COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Willows Community Development District held a Regular Meeting on May 6, 2022 at 11:00 a.m., at the office of ZNS Engineering, 201 5th Avenue Dr. E., Bradenton, Florida 34208.

Present were:

Ryan Zook	Chair
Hal Lutz	Assistant Secretary
Greg Mundell	Assistant Secretary

Also present were:

Daniel Rom	District Manager
Tucker Mackie	District Counsel
Emily Zook	D.R. Horton

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 11:26 a.m. Supervisors Zook, Lutz and Mundell were present, in person. Supervisors Snyder and Mize were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

**Ratification of Special Warranty Deed
(Phase 1A & 1B)**

Mr. Rom presented the Special Warranty Deed for Phase 1A & 1B.

On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the Special Warranty Deed for Phase 1A & 1B, was ratified.

39 **FOURTH ORDER OF BUSINESS**

Consideration of Bill of Sale – Silverstone North Phase 1C and 1D Utilities to Manatee County

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Mr. Rom presented Bill of Sale for the Silverstone North Phase IC and 1D utilities.

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On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the Bill of Sale for the Silverstone North Phase 1C and 1D utilities to Manatee County, was approved.

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50 **FIFTH ORDER OF BUSINESS**

Ratification of HGS Transition Letter

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- **Kutak Rock LLP Retention and Fee Agreement**

53 Mr. Rom presented the executed Hopping Green & Sams, P.A., joint letter to transition
54 District Counsel Services to Kutak Rock, LLP, and the Kutak Rock LLP Retention and Fee
55 Agreement.

56

On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the Hopping Green & Sams, P.A., and Kutak Rock LLP Joint Transition Letter and the Kutak Rock, LLP Retention and Fee Agreement to serve as District Counsel, were ratified and approved.

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63 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2022-01, Designating a Registered Agent and Registered Office of the Willows Community Development District

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68 Mr. Rom presented Resolution 2022-01. This formally changes the registered office
69 location from Hopping Green & Sams, P.A. to Kutak Rock, LLP.

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On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, Resolution 2022-01, Designating Ms. Tucker Mackie as the Registered Agent and the office of Kutak Rock, LLP, 107 W. College Avenue, Tallahassee, Florida 32301 as the Registered Office of the Willows Community Development District, was adopted.

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77 SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-02, Approving a Proposed Budget for Fiscal Year 2022/2023; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date

87 Mr. Rom presented Resolution 2022-02. The Public Hearing and Regular Meeting would
88 be held at ZNS Engineer’s new office address.

90 **On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, Resolution 2022-02, Approving a Proposed Budget for Fiscal Year 2022/2023; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings for August 5, 2022 at 11:00 a.m., at the office of ZNS Engineering, 1023 Manatee Avenue W., 7th Floor, Bradenton, Florida 34205; Addressing Publication; Addressing Severability; and Providing an Effective Date, was adopted.**

99 EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2022-03, Designating a Date, Time and Location for Landowners’ Meeting and Election; Providing for Publication; Providing for Severability and an Effective Date

105 Mr. Rom presented Resolution 2022-03 and read the title. Seats 1, 2 and 4, currently
106 held by Supervisors Zook, Mize and Mundell, respectively, will be up for election at the
107 November 2022 Landowners’ Meeting.

110 **On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, Resolution 2022-03, Designating a Date, Time and Location of November 1, 2022 at 11:00 a.m., at the office of ZNS Engineering, 1023 Manatee Avenue W., 7th Floor, Bradenton, Florida 34205 for a Landowners’ Meeting and Election; Providing for Publication; Providing for Severability and an Effective Date, was adopted.**

117 **NINTH ORDER OF BUSINESS**

Consideration of Resolution 2022-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date

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Mr. Rom presented Resolution 2022-04.

On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, Resolution 2022-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date, was adopted.

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132 **TENTH ORDER OF BUSINESS**

Update: Statutory Changes from 2021 Legislative Session

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Mr. Rom presented the following:

136 **A. Prompt Payment Policies**

- 137 • Consideration of Resolution 2022-05, Adopting Prompt Payment Policies and
- 138 Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability
- 139 Clause; and Providing an Effective Date

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Mr. Rom presented Resolution 2022-05.

On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, Resolution 2022-05, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

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148 **B. Wastewater and Stormwater Needs Analysis**

- 149 I. Ratification of ZNS Engineering, L.C., Professional Services Agreement
- 150 II. Ratification of ZNS Engineering, L.C., Work Authorization Number 3

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On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the ZNS Engineering, L.C., Professional Services Agreement and Work Authorization Number 3, to prepare the 20-Year Stormwater Management Needs Analysis Report, at an hourly, in a not-to-exceed amount of \$20,000, were ratified.

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ELEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2022

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Mr. Rom presented the Unaudited Financial Statements as of March 31, 2022.

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On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the Unaudited Financial Statements as of March 31, 2022, were accepted.

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TWELFTH ORDER OF BUSINESS

Approval of August 6, 2021 Public Hearing and Regular Meeting Minutes

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Mr. Rom presented the August 6, 2021 Public Hearing and Regular Meeting Minutes.

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The Board agreed to consider the Unaudited Financial Statements and Meeting Minutes as Consent Agenda Items on future agendas.

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Mr. Zook stated he cannot attend the June 3, 2022 and September 2, 2022 meetings. Quorum concerns were discussed. The resignations of Supervisors Snyder and Mize and appointment of new Supervisors will be on the next agenda.

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On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the August 6, 2021 Public Hearing and Regular Meeting Minutes, as presented, were approved.

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THIRTEENTH ORDER OF BUSINESS

Staff Reports

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A. District Counsel: *Kutak Rock LLP*

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There was no report.

187

Form 1 will be emailed to the Board Members to file with the Supervisors of Elections

188

Office in their County of residence by the July 1, 2022 due date.

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

190 There was no report.

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

192 • 116 Registered Voters in District as of April 15, 2022

193 • NEXT MEETING: June 3, 2022 at 11:00 a.m.

194 ○ QUORUM CHECK

195 If the June and July meetings are cancelled, the next meeting will be on August 5, 2022.

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197 **FOURTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

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199 There were no Board Members' comments or requests.

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201 **FIFTEENTH ORDER OF BUSINESS** **Public Comments**

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203 There were no public comments.

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205 **SIXTEENTH ORDER OF BUSINESS** **Adjournment**

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207 There being nothing further to discuss, the meeting adjourned.

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209 **On MOTION by Mr. Zook and seconded by Mr. Mundell, with all in favor, the**
210 **meeting adjourned at 11:28 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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221 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

WILLOWS

COMMUNITY DEVELOPMENT DISTRICT

19C

WILLOWS COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE

LOCATION

offices of ZNS Engineering, 201 5th Avenue Dr. E., Bradenton, Florida 34208

***offices of ZNS Engineering, 1023 Manatee Avenue W., Bradenton, Florida 34205 (7th Floor)*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 1, 2021 CANCELED	Regular Meeting	11:00 AM
November 5, 2021 CANCELED	Regular Meeting	11:00 AM
December 3, 2021 CANCELED	Regular Meeting	11:00 AM
January 7, 2022 CANCELED	Regular Meeting	11:00 AM
February 4, 2022 CANCELED	Regular Meeting	11:00 AM
March 4, 2022 CANCELED	Regular Meeting	11:00 AM
April 1, 2022 CANCELED	Regular Meeting	11:00 AM
May 6, 2022	Regular Meeting	11:00 AM
June 3, 2022* CANCELED	Regular Meeting	11:00 AM
July 1, 2022** CANCELED	Regular Meeting	11:00 AM
August 5, 2022**	Public Hearing & Regular Meeting	11:00 AM
September 2, 2022**	Regular Meeting	11:00 AM

* Location unavailable for June 3 Meeting

** New location effective July 1, 2022 due to ZNS' move to new office