

*Willowbrook  
Community Development District*

*Meeting Agenda*

*April 25, 2024*

# AGENDA

# *Willowbrook*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

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

April 18, 2024

### **Board of Supervisors Willowbrook Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Willowbrook Community Development District** will be held on **Thursday, April 25, 2024 at 10:00 AM** at the **Lake Alfred Public Library, 245 N Seminole Ave, Lake Alfred, FL 33850**

**Zoom Video Link:** <https://us06web.zoom.us/j/82235211013>

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

**Meeting ID:** 822 3521 1013

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the March 26, 2024 Board of Supervisors Meeting
4. Public Hearing
  - A. Public Hearing on the Imposition of Special Assessments
    - i. Presentation of Engineer's Report
    - ii. Presentation of Master Assessment Methodology
    - iii. Consideration of Resolution 2024-43 Levying Special Assessments
    - iv. Consideration of Notice of Master Special Assessments
5. Consideration of Resolution 2024-44 Supplemental Assessment Resolution (Series 2024 Assessment Area One Bonds)
6. Consideration of Resolution 2024-45 Approving the Proposed Fiscal Year 2024/2025 Budget (Suggested Date: July 23, 2024) and Setting the Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget
7. Appointment of Audit Committee
8. Staff Reports

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<sup>1</sup> Comments will be limited to three (3) minutes

- A. Attorney
- B. Engineer
- C. District Manager's Report
  - i. Ratification of Funding Request #5
  - ii. Balance Sheet & Income Statement
  - iii. Presentation of Number of Registered Voters—0
- 9. Other Business
- 10. Supervisors Requests and Audience Comments
- 11. Adjournment

### **Audit Committee Meeting**

- 1. Roll Call
- 2. Public Comment Period
- 3. Audit Services
  - A. Approval of Request for Proposals and Selection Criteria
  - B. Approval of Notice of Request for Proposals for Audit Services
  - C. Public Announcement of Opportunity to Provide Audit Services
- 4. Adjournment

# MINUTES

**MINUTES OF MEETING  
WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Willowbrook Community Development District was held Tuesday, **March 26, 2024** at 11:00 a.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida.

Present and constituting a quorum:

McKinzie Terrill	Chairman
Steve Rosser	Vice Chairman
Hyzens Marc	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Jennifer Kilinski <i>via Zoom</i>	District Counsel, Kilinski Van Wyk
Savannah Hancock <i>via Zoom</i>	District Counsel, Kilinski Van Wyk
Scott Shapiro <i>via Zoom</i>	
Steve Sloan	District Engineer, Sloan Engineering
Ashton Bligh	Bond Counsel, Greenberg Traurig

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present for the meeting.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the February 27,  
2024 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the February 27, 2024 Board of Supervisors meeting. She asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Marc, seconded by Mr. Rosser, with all in favor, the Minutes of the February 27, 2024 Board of Supervisors Meeting, were approved.
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**FOURTH ORDER OF BUSINESS**

**Presentation of Engineer’s Report for Capital Improvement dated November 16, 2023**

Ms. Burns noted the reports for the Engineer’s Report and the Assessment Methodology are substantially the same for the Master already approved. It was discovered that the original methodology that was approved had the landowner listed as the developer entity when the actual landowner is still Jeff and Joan Yeager and has not closed so the notice for the assessment hearing that was held did not go to the landowner and went to who was listed as the landowner and entity. She noted they will re-notice that landowner and re-hold the hearing. These reports are the same other than updating the landowner reference. The landowner signed the proxy form for the landowner election but this was for the mailed notice for the assessment hearing. The original Master Assessment Methodology that was approved had the developer entity name on it and not the landowner’s name. A new hearing date for end of April.

Ms. Burns presented the Engineer’s Report dated November 16<sup>th</sup> included that has not changed since reviewed at the January meeting. She noted she would be happy to answer any questions otherwise looking for a motion to approve the report.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, the Engineer’s Report for Capital Improvement dated November 16, 2023, was approved.

**FIFTH ORDER OF BUSINESS**

**Presentation of Master Assessment Methodology Report dated November 16, 2023**

Ms. Burns noted the only change is in table seven. The entity name was changed from KRPC to Jeff and Joanne Yeager. All of the figures are the same. Mr. Rosser doesn’t understand why it had to be changed to Jeff and Joanne Yeager. Ms. Burns noted they are the property owners so have to receive the notice for the hearing by statute. The hearing was for the Master Assessment levy done in January.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with Mr. Terrill and Mr. Marc in favor and Mr. Rosser opposed, the Master Assessment Methodology Report dated November 16, 2023, was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-02 Declaring Special Assessments and**

**Approval of Assessment Methodology and Setting a Public Hearing for Special Assessments**

Ms. Burns stated this is a 30-day mailed notice so the soonest the hearing could be held would be April 25<sup>th</sup>. Their regular meeting is April 23<sup>rd</sup> so proposing moving the meeting that week from Tuesday to Thursday at 10:00 a.m. A Board member asked if they could close on the 25<sup>th</sup>. Ms. Burns noted they could probably close the 26<sup>th</sup>.

On MOTION by Mr. Rosser, seconded by Mr. Marc, with all in favor, Resolution 2024-02 Declaring Special Assessments and Approval of Assessment Methodology and Setting a Public Hearing for Special Assessments for April 25<sup>th</sup>, was approved.

**SEVENTH ORDER OF BUSINESS**

**Presentation and Approval of Supplemental Engineer’s Report dated March 2024**

Mr. Sloan stated they broke the project down into what is being planned to do for Phase 1 construction on Willowbrook North. The Phase 1 area consists of the combination of Phase 1 & 2 per the engineering plans. This assessment area for Willowbrook North is area 1. Willowbrook South is also for Phase 1 of the engineering plan. The cost was broken out based on pro rata shares and the number of lots accordingly. Nothing else other than that has changed from the Master Engineer’s Report. He noted he would take any questions if anyone has any. Mr. Shapiro asked if there is need for changes after the meeting is held either for mistakes or minor changes, could they approve this in substantial form or approve the Chair to work with staff for any minor changes.

On MOTION by Mr. Terrill, seconded by Mr. Rosser, with all in favor, the Supplemental Engineer’s Report Dated March 2024, was approved in substantial form.

**EIGHTH ORDER OF BUSINESS**

**Presentation and Approval of Supplemental Assessment Methodology – Assessment Area One dated March 26, 2024**

Ms. Burns stated this is based on the most recent bond sizing that was provided by FMS. Assessment Area One has a total of 356 lots, 306 50 ft. lots and 50 40ft. lots. Table 2 shows the cost estimate from the Engineer’s Report total is \$29,778,430. The bond sizing is estimated to be \$14,240,000. Table 4 shows the improvement cost for the units. Table 5 shows the par debt per unit. They are recognizing a contribution on the 50 ft product types so that they have the same ERU for all



of the single-family lots so the par debt is \$40,000 for all lots within the community. Table 5 breaks down the net and gross annual debt assessment per unit. The gross annual debt assessment per unit when collected on the Polk County Tax Bill would be \$3,074.70. Table 7 shows preliminary assessment roll with legal description attached and right now the acreage listed for the entire District.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, the Supplemental Assessment Methodology – Assessment Area One dated March 26, 2024, was approved in substantial form.

**NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-41  
Delegation Resolution (Series 2024 Bonds)**

Ms. Bligh stated this is the supplemental resolution that was contemplated when the Board adopted the original resolution in November of 2023. This resolution 2024-41 contains documents as exhibits to sell one series of bonds for the primary purpose of providing funds to pay all or a portion of the cost of the public infrastructure for 356 residential units comprising what is called the North Phase 1 project and the South Phase 1 project. The projects are collectively referred to as the Assessment Area One project. The infrastructure that will comprise the projects is described in scheduled 1 which is attached to the resolution which is the project cost table from the Supplemental Engineer’s Report. The forms of documents attached to this resolution are listed on page 2. There is a form of First Supplemental Trust Indenture, Bond Purchase Contract, Preliminary Offering Memorandum, Rule 15c2-12 certificate and Continuing Disclosure Agreement. She pointed out sections four and five. Any optional redemption of the Series 2024 bonds will be determined at pricing at the interest rate on the series 2024 bonds not exceeding the maximum statutory rate. The aggregate principal amount of the Series 2024 bonds shall not exceed \$16M. The price at which the Series 2024 bonds shall be sold to the underwriter shall not be less than 98%. The series 2024 bonds shall have final maturity not later than the maximum term allowed by Florida law which is currently three years principal amortization. A Board member noted on the document in Table 5 it has potential allocation of par debt for the same area of \$17,300,000. Ms. Burns stated the numbers in the methodology from Table 3 are all estimated on the estimated bond sizing \$14M. Ms. Bligh noted its \$16M not to exceed amount of bonds and is the number received from FMS.

On MOTION by Mr. Terrill, seconded by Mr. Rosser, with all in favor, Resolution 2024-41 Delegation Resolution (Series 2024 Bonds), was approved in substantial form.

**TENTH ORDER OF BUSINESS**

**Consideration of Developer Ancillary Documents for Series 2024 Bonds:**

**A. True-Up Agreement**

Ms. Kilinski noted there will be a North parcel True-Up Agreement and South parcel True-Up Agreement. They are relying on the developer telling them how many units will be available to absorb assessments to repay the debt that they are issuing for the North and the South project. To the extent that there are more units on either parcel then there is contemplated reallocation of debt that would bring debt assessment down. To the extent there are less units on North or South, the corresponding landowner will be required to pay a True-Up Agreement to ensure that the assessments levied against the land meet the requirements on an amortization schedule to repay the debt on each of those parcels.

**B. Acquisition Agreement**

Ms. Kilinski reviewed the Acquisition Agreement.

**C. Completion Agreement**

Ms. Kilinski noted there is a North parcel and South parcel. Based on their current agreements on the private side there is going to be one completion agreement with KRPC for completion of what is called Assessment Area One project. It recognizes the debt issued by the District is likely to be short of the total Assessment Area One cost.

**D. Collateral Assignment Agreement**

Ms. Kilinski noted these will run to both the North parcel owner and South parcel owner which means the Collateral Assignment will be assigned to each of those parcel owners individually and to the extent that they have entitlements or permits necessary to complete the North parcel and South parcel project and agree to collaterally assign their right only in event of default.

**E. Declaration of Consent**

Ms. Kilinski reviewed the Declaration of Consent.

**F. Notice of Special Assessments**

A Board member noted that KRPC will own and develop the North parcel, issue bonds, and close construction Phase 1 and one year later after a new bond issuance there, they will sell them that other construction Phase 2. The DRB Group backed out of the deal. Mr. Shapiro noted some of the documents will have to be changed, eliminate the Dan Ryan documents and have KRPC have all the

agreements including the collateral assignments. Ms. Kilinski asked McKinzie if the platting is in their control too. Mr. Terrill stated yes.

On MOTION by Mr. Terrill, seconded by Mr. Rosser, with all in favor, the Developer Ancillary Documents for Series 2024 Bonds, were approved in substantial form.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Construction Contract Assignment Packages**

- A. Willowbrook North**
- B. Willowbrook South**

Ms. Kilinski stated the District doesn't have any funds so the developer has undertaken a reasonable bid. She recommended the District take assignment of the construction contract effective upon either execution of the bonds or execution of a construction funding agreement so they have that funding source.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, the Construction Contract Assignment Packages, were approved in substantial form.

**TWELFTH ORDER OF BUSINESS**

**Staff Reports**

- A. Attorney**

Ms. Kilinski noted she had nothing further to report.

- B. Engineer**

Mr. Sloan stated that he had nothing to add.

- C. District Manager's Report**

Ms. Burns noted they will change the April meeting from the 23<sup>rd</sup> to the 25<sup>th</sup> so there is only one meeting that week. She will update the meeting invites and get those out.

- i. Ratification of Funding Requests #4**

Ms. Burns asked for ratification of funding request #4 which has already been funded.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Funding Request #4, was ratified.

**ii. Balance Sheet & Income Statement**

Ms. Burns stated financial statements are included for the Boards review. There is no action necessary. She would be happy to answer any questions.

**THIRTEENTH ORDER OF BUSINESS                      Other Business**

There being no comments, the next item followed.

**FOURTEENTH ORDER OF BUSINESS                      Supervisors Requests and Audience  
Comments**

There being no comments, the next item followed.

**FIFTEENTH ORDER OF BUSINESS                      Adjournment**

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Marc, seconded by Mr. Terrill, with all in favor,  
the meeting was adjourned.

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

\_\_\_\_\_  
Chairman/Vice Chairman

# SECTION IV

# SECTION A

# SECTION 1

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

SLOAN ENGINEERING GROUP

November 16, 2023



**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
ENGINEER'S REPORT**

**1. INTRODUCTION**

The purpose of this report is to provide a description of the capital improvement plan (“CIP”), and estimated costs of the CIP, for the Willowbrook Community Development District.

**2. GENERAL SITE DESCRIPTION**

The proposed District is located entirely within the City of Winter Haven, and covers approximately 284.905 acres of land, more or less. The site is generally located south of Lucerne Park Road and north of Martin Luther King Jr. Boulevard between Lake Fannie and Lake Smart.

**3. PROPOSED CAPITAL IMPROVEMENT PLAN**

The CIP is intended to provide public infrastructure improvements for the lands within the District, which are planned for 667 residential units. The following table shows the planned product types and land uses for the District:

**PRODUCT TYPES**

<b>Product Type</b>	<b>Total Units</b>
40 Ft Lots	50
50 Ft Lots	617
<b>TOTAL</b>	<b>667</b>

The CIP infrastructure includes:

**Roadway Improvements:**

The CIP includes subdivision roads within the District. All internal neighborhood roads will be 2-lane un-divided roads. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable City and governmental standards.

All internal roadways may be financed by the District. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowner’s association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation/mitigation and stormwater improvements behind such gated areas).

**Stormwater Management System:**

The stormwater collection and outfall system are a combination of roadway curbs, curb inlets, pipe, control structures and stormwater ponds designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the criteria established by the SWFWMD

and the City for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system including the storm sewer inlets and piping within the right-of-way.

**Water, Wastewater and Reclaim Utilities:**

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite force main and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to the City for operation and maintenance.

**Hardscape, Landscape, and Irrigation:**

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The City has distinct design criteria requirements for planting and irrigation design. Therefore, this project will at a minimum meet those requirements but, in most cases, exceed the requirements with enhancements for the benefit of the community. All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District.

**Streetlights / Undergrounding of Electrical Utility Lines**

The District intends to lease streetlights through an agreement with the local utility provider in which case the District would fund the streetlights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

**Recreational Amenities:**

In conjunction with the construction of the CIP, the District intends to construct amenity facilities, parks, trails and other passive amenities. These improvements, if financed through the District, will be funded, owned and maintained by the District. All such improvements will be open to the general public, subject to a reasonable fee adopted by the District pursuant to Florida law.

The developer may also privately construct and finance all or a portion of the amenity facilities. All such improvements will be considered common elements for the exclusive benefit of the District landowners.

**Environmental Conservation/Mitigation**

The District will be responsible for the design, permitting, construction, maintenance, and government reporting of any on-site environmental conservation areas. The initial installation costs are minimal, but the improvements are included within the CIP.

**Professional Services**

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

**Off-Site Improvements**

Offsite improvements will consist of roadway and utility extension to serve the community. The following offsite improvements are proposed:

- Turnlanes on Lucerne Park Road
- Turnlanes on Martin Luther King Jr Blvd.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of a separate agreement between the applicable developer and the District. Pursuant to such an agreement, and without intending to alter the terms of such an agreement, the applicable developer may elect to retain such credits if the developer provides consideration equal to the market value of the credits in the form of work product, improvements and/or land (based on the lesser of appraised value or the developer’s cost basis as it relates to land), or in the form of a cash paydown of certain debt assessments or a reduction in the acquisition cost to the District equal to the value of the credits.

**4. PERMITTING/CONSTRUCTION COMMENCEMENT**

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

Agency	Permit Description	Permit Status
City of Winter Haven	Site Construction Plans	Obtained
Polk County	Level 2 Review for Roadway Improvements	Obtained
Southwest Florida Water Management District	Environmental Resource Permit	Obtained
FDEP	Potable Water Permit	Obtained
FDEP	Sanitary Sewer Permit	Obtained
FDOT	Driveway Connection	In Progress

**5. OPINION OF PROBABLE CONSTRUCTION COSTS**

The table below presents, among other things, the cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

**COST ESTIMATE**

<b>Improvement</b>	<b>TOTAL CIP Estimated Cost</b>	<b>O&amp;M Entity</b>
Potable Water	\$4,233,800.00	City of Winter Haven
Sanitary Sewer	\$5,786,300.00	City of Winter Haven
Reclaim Water System	\$2,496,800.00	City of Winter Haven
Internal Roadway/Curbing <sup>1</sup>	\$5,865,400.00	CDD
Undergrounding of Conduit	\$297,000.00	City of Winter Haven
Stormwater Improvements	\$3,035,900.00	CDD
Earthwork (Stormwater Ponds)	\$1,431,300.00	CDD
Landscape/Hardscape/Irrigation/ Entry Features	\$1,000,000.00	CDD
Amenity	\$2,640,000.00	CDD
Professional Services & Permitting Fees	\$1,353,900.00	CDD
Contingency (15%)	\$4,221,060.00	As above
<b>TOTAL</b>	<b>\$32,361,460.00</b>	

1. Any offsite roadways currently owned and maintained by the City will remain owned and maintained by the City.
2. Roadway, landscape/hardscape/irrigation, and amenities improvements, if behind hard gates, will not be part of the CIP.
3. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner’s or homeowner’s association (in which case such items would not be part of the CIP), the District or a third-party.
4. A third party, or an applicable property owner’s or homeowner’s association may elect to maintain any District-owned improvements, subject to the terms of an agreement with the District.

**6. CONCLUSIONS**

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the area in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;



# SECTION 2

**MASTER  
ASSESSMENT METHODOLOGY  
  
FOR  
WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT**

**Date: November 16, 2023**

**Prepared by**

**Governmental Management Services - Central Florida, LLC  
219 E. Livingston Street  
Orlando, FL 32801**





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**GMS-CF, LLC does not represent the Willowbrook Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Willowbrook Community Development District with financial advisory services or offer investment advice in any form.**



## **1.0 Introduction**

The Willowbrook Community Development District is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes (the “District”), as amended. The District plans to issue up to \$43,615,000 of tax exempt bonds in one or more series (the “Bonds”) for the purpose of financing certain infrastructure improvements within the District, more specifically described in the Master Engineer’s Report dated November 16, 2023 prepared Sloan Engineering Group, Inc. as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of public infrastructure improvements consisting of improvements that benefit property owners within the District.

### **1.1 Purpose**

This Master Assessment Methodology Report (the “Assessment Report”) provides for an assessment methodology for allocating the debt to be incurred by the District to benefiting properties within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the District’s capital improvement plan (“CIP”). This Assessment Report will be supplemented with one or more supplemental methodology reports to reflect the actual terms and conditions at the time of the issuance of each series of Bonds. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means of collection available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

### **1.2 Background**

The District currently includes approximately 284.91 acres entirely within the City of Winer Haven, Polk County, Florida. The development program currently envisions approximately 667 residential lots (herein the “Development”). The proposed Development program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified accordingly.

The public improvements contemplated by the District in the CIP will provide facilities that benefit certain property within the District. The CIP is delineated in the Engineer's Report. Specifically, the District will construct and/or acquire certain potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the CIP.
2. The District Engineer determines the assessable acres that benefit from the District's CIP.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct CIP.
4. This amount is initially divided equally among the benefited properties on a prorated gross acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

### **1.3 Special Benefits and General Benefits**

Improvements undertaken by the District create special and peculiar benefits to assessable property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to the assessable property within the District. The implementation of the CIP enables properties within its boundaries to be developed. Without the District's CIP, there would be no infrastructure to support development of land within the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside the District will benefit from the provision of the District's CIP. However, these benefits will be incidental to the District's CIP, which is designed solely to meet the needs of property within the District. Properties outside the District boundaries do not depend upon the District's CIP. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

## **1.4 Requirements of a Valid Assessment Methodology**

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The assessments must be fairly and reasonably allocated to the properties being assessed.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

## **1.5 Special Benefits Exceed the Costs Allocated**

The special benefits provided to the property owners within the District are greater than the costs associated with providing these benefits. The District Engineer estimates that the District's CIP that is necessary to support full development of property will cost approximately \$32,361,460. The District's Underwriter projects that financing costs required to fund the infrastructure improvements, including project costs, the cost of issuance of the Bonds, the funding of debt service reserves and capitalized interest, will be approximately \$43,615,000. Additionally, funding required to complete the CIP which is not financed with Bonds will be funded by the Developer(s). Without the CIP, the property would not be able to be developed and occupied by future residents of the community.

## **2.0 Assessment Methodology**

### **2.1 Overview**

The District is planning to issue up to \$43,615,000 in Bonds to fund all or a portion of the District's CIP, provide for capitalized interest, a debt service reserve account and cost of issuance. It is the purpose of this Assessment Report to allocate the \$43,615,000 in debt to the properties benefiting from the CIP.

Table 1 identifies the proposed land uses as identified by the Developer. The District has relied on the Engineer's Report to develop the costs of the CIP needed to support the Development, these construction costs are outlined in Table 2. The improvements needed to support the Development are described in detail in the Engineer's Report and are estimated to cost \$32,361,460. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the CIP and related costs was determined by the District's Underwriter to total approximately \$43,615,000. Table 3 shows the breakdown of the bond sizing.

## 2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan is completed. The CIP funded by District Bonds benefits all developable acres within the District.

The initial assessments will be levied on an equal basis to all acres within the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within the District are benefiting from the improvements.

Once platting or the recording of declaration of condominium, (“Assigned Properties”) has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive. The Unassigned Properties, defined as property that has not been platted, assigned development rights or subjected to a declaration of condominium, will continue to be assessed on a per acre basis (“Unassigned Properties”). Eventually the development plan will be completed and the debt relating to the Bonds will be allocated to the planned 667 residential units within the District, which are the beneficiaries of the CIP, as depicted in Table 5 and Table 6. If there are changes to the development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

## 2.3 Allocation of Benefit

The CIP consists of potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. There are *two* residential product types within the planned development. The single family 50’ product type has been set as the base unit and has been assigned one equivalent residential unit (“ERU”). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

## **2.4 Lienability Test: Special and Peculiar Benefit to the Property**

Construction and/or acquisition by the District of its proposed CIP will provide several types of systems, facilities and services for its residents. These include potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of CIP, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

## **2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments**

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type).

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of the District's CIP have been apportioned to the property according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed CIP is developed or acquired and financed by the District.

### **3.0 True Up Mechanism**

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the Developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Property. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, at the time Unassigned Properties become Assigned Properties, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the proposed plat, or site plan approval. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no adjustment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding Bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

### **4.0 Assessment Roll**

The District will initially distribute the liens across the property within the District boundaries on a gross acreage basis. As Assigned Property becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in the District prior to the time final Assigned Properties become known. At this time the debt associated with the District's CIP will be distributed evenly across the acres within the District. As the development process occurs, the debt will be distributed against the Assigned Property in the manner described in this Assessment Report. The current assessment roll is depicted in Table 7.

TABLE 1  
 WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
 DEVELOPMENT PROGRAM  
 MASTER ASSESSMENT METHODOLOGY

Product Types	No. of Units *	Totals	ERUs per Unit (1)	Total ERUs
Single Family 40'	50	50	0.80	40
Single Family 50'	617	617	1.00	617
<b>Total Units</b>	<b>667</b>	<b>667</b>		<b>657</b>

(1) Benefit is allocated on an ERU basis; based on density of planned development, with a Single Family 50' unit equal to 1 ERU

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 2  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
INFRASTRUCTURE COST ESTIMATES  
MASTER ASSESSMENT METHODOLOGY**

Capital Improvement Plan ("CIP") (1)	Total Cost Estimate
Potable Water	\$ 4,233,800
Sanitary Sewer	\$ 5,786,300
Reclaim Water System	\$ 2,496,800
Internal Roadway/Curbing	\$ 5,865,400
Undergrounding of Conduit	\$ 297,000
Stormwater Improvements	\$ 3,035,900
Earthwork (Stormwater Ponds)	\$ 1,431,300
Landscape/Hardscape/Irrigation/Entry Features	\$ 1,000,000
Amenity	\$ 2,640,000
Professional Services and Permitting	\$ 1,353,900
10% Contingency	\$ 4,221,060
<b>Total</b>	<b>\$ 32,361,460</b>

(1) A detailed description of these improvements is provided in the Master Engineer's Report dated November 16, 2023

Prepared by: Governmental Management Services - Central Florida, LLC



**TABLE 3**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**BOND SIZING**  
**MASTER ASSESSMENT METHODOLOGY**

<b>Description</b>	<b>Total</b>
Construction Funds	\$ 32,361,460
Debt Service Reserve	\$ 3,236,146
Capitalized Interest	\$ 6,542,250
Underwriters Discount	\$ 872,300
Cost of Issuance	\$ 600,000
Rounding	\$ 2,844
<b>Par Amount*</b>	<b>\$ 43,615,000</b>

Bond Assumptions:

Average Coupon	7.50%
Amortization	30 years
Capitalized Interest	24 months
Debt Service Reserve	Max Annual D/S
Underwriters Discount	2%

\* Par amount is subject to change based on the actual terms at the sale of the Bonds

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 4  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
ALLOCATION OF BENEFIT  
MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements	
					Costs Per Product Type	Improvement Costs Per Unit
Single Family 40'	50	0.80	40	6.09%	\$1,970,256	\$39,405
Single Family 50'	617	1.00	617	93.91%	\$30,391,204	\$49,256
<b>Totals</b>	<b>667</b>		<b>657</b>	<b>100.00%</b>	<b>\$32,361,460</b>	

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 5**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**ALLOCATION OF TOTAL BENEFIT/PAR DEBT TO EACH PRODUCT TYPE**  
**MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	Total Improvements Costs Per Product Type	Allocation of Par Debt Per Product Type	Par Debt Per Unit
Single Family 40'	50	\$ 1,970,256	\$ 2,655,403	\$ 53,108
Single Family 50'	617	\$ 30,391,204	\$ 40,959,597	\$ 66,385
<b>Totals</b>	<b>667</b>	<b>\$ 32,361,460</b>	<b>\$ 43,615,000</b>	

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 6**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE**  
**MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Single Family 40'	50	\$2,655,403.35	\$53,108.07	\$197,025.63	\$3,940.51	\$4,237.11
Single Family 50'	617	\$40,959,596.65	\$66,385.08	\$3,039,120.37	\$4,925.64	\$5,296.39
<b>Totals</b>	<b>667</b>	<b>\$43,615,000.00</b>		<b>\$3,236,146.00</b>		

(1) This amount includes collection fees and early payment discounts when collected on the County Tax Bill

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 7  
 WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
 PRELIMINARY ASSESSMENT ROLL  
 MASTER ASSESSMENT METHODOLOGY**

Owner	Property*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
Jeffrey & JoAnn Yeager	Willowbrook CDD	284.91	\$ 153,086.12	\$ 43,615,000.00	\$ 3,236,146.00	\$ 3,479,726.88
<b>Totals</b>		<b>284.91</b>		<b>\$ 43,615,000.00</b>	<b>\$ 3,236,146.00</b>	<b>\$ 3,479,726.88</b>

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

\*See Attached Legal Description

Annual Assessment Periods	30
Average Coupon Rate (%)	7.50%
Maximum Annual Debt Service	\$3,236,146

Prepared by: Governmental Management Services - Central Florida, LLC

# SECTION 3

**RESOLUTION 2024-43**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT’S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO GOVERNMENTAL BODIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS**, the Willowbrook Community Development District (the “**District**”) previously indicated its intention to construct certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

**WHEREAS**, the District Board of Supervisors (the “**Board**”) noticed and conducted a public hearing pursuant to Chapters 170, 190, and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:**

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to Chapters 170, 190, and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*.

**SECTION 2. FINDINGS.** The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct stormwater management facilities; roadways; water and wastewater facilities; off-site improvements; electrical utilities (street lighting); recreational amenities; and other infrastructure projects and services necessitated by the development of, and serving lands within, the District ( the “**Improvements**”).

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue special assessment bonds payable from such special assessments as provided in Chapters 170, 190, and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that (i) the District provide the capital improvements (the “**Capital Improvements**”), the nature and location of which is described in the *Willowbrook Community Development District Engineer’s Report*, dated November 16, 2023 (the “**Engineer’s Report**”) (attached as **Exhibit A** hereto and incorporated herein by this reference), and which the plans and specifications are on file at the office of the District Manager c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the “**District Records Offices**”); (ii) the cost of such Capital Improvements be assessed against the lands specially benefited by such Capital Improvements; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Capital Improvements, the levying of such Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Capital Improvements which are to be assessed against the benefitted properties, pending the collection of such Assessments, it is necessary for the District from time to time to sell and issue its Special Assessment Bonds, in one or more series (the “**Bonds**”).

(g) By Resolution 2024-42, the Board determined to provide the Capital Improvements and to defray the costs thereof by making Assessments on benefitted property and expressed an intention to issue Bonds, notes or other specific financing mechanisms to provide all or a portion of the funds needed for the Capital Improvements prior to the collection of such Assessments. Resolution 2024-42 was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2024-42, said Resolution 2024-42 was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher’s affidavit of publication is on file with the Secretary of the Board.

(i) As directed by Resolution 2024-42, a preliminary assessment roll was adopted and filed with the Board as required by Section 170.06, *Florida Statutes*.

(j) As required by Section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, the Board adopted Resolution 2024-42, fixing the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to (1) the propriety and advisability of making the infrastructure improvements, (2) the cost thereof, (3) the manner of payment therefore, and (4) the amount thereof to be assessed against each specially benefited property or parcel and provided for



publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190, and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by Section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the Board.

(l) On April 25, 2024, at the time and place specified in Resolution 2024-42 and the notice referred to in paragraph (k) above, the Board met as an Equalization Board, conducted such public hearing, and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Capital Improvements, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board further finds and determines:

i. that the estimated costs of the Capital Improvements are as specified in the Engineer's Report, which Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

ii. it is reasonable, proper, just and right to assess the cost of such Capital Improvements against the properties specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report*, dated November 16, 2023 (the "**Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), for the Bonds, which results in the special assessments set forth on the final assessment roll included within such **Exhibit B** (the "**Assessments**"); and

iii. the Assessment Report is hereby approved, adopted and confirmed. The District ratifies its use in connection with the issuance of the Bonds;

iv. it is hereby declared that the Capital Improvements will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the benefit, in the case of each such parcel, will be equal to or in excess of the Assessments thereon when allocated as set forth in **Exhibit B**;

v. that the costs of the Capital Improvements are fairly and reasonably apportioned to the properties specifically benefitted as set forth in **Exhibit B**;

vi. it is in the best interests of the District that the Assessments be paid and collected as herein provided; and

vii. it is reasonable, proper, just and right for the District to utilize the true-up mechanisms and calculations contained in the Assessment Report in order to ensure that all parcels of real property benefiting from the Capital Improvements are

assessed accordingly and that sufficient assessment receipts are being generated in order to pay the corresponding bond debt-service when due;

**SECTION 3. AUTHORIZATION OF DISTRICT PROJECT.** That construction of Capital Improvements initially described in Resolution No. 2024-42, and more specifically identified and described in **Exhibit A** attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

**SECTION 4. ESTIMATED COST OF IMPROVEMENTS.** The total estimated costs of the Capital Improvements and the costs to be paid by Assessments on all specially benefited property are set forth in **Exhibits A and B**, respectively, hereto.

**SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS.** The Assessments on the parcels specially benefited by the Capital Improvements, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution, these Assessments, as reflected in **Exhibit B** attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Assessment or assessments against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any Bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of Bonds, including refunding bonds, by the District would result in a decrease of the Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such Bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

**SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS.** When the entire Capital Improvements project has both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of Section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the proportionate part of the actual costs of the Capital Improvements, as finally determined upon completion thereof, but in no event shall the final amount of any such special assessment exceed

the amount of benefits originally assessed hereunder. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book.

## **SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.**

(a) The Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest. The Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Capital Improvements and the adoption by the Board of a resolution accepting the Capital Improvements, unless such option has been waived by the owner of the land subject to the Assessments; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. All impact fee credits received and/or value received for impact fee credits shall be applied against the Capital Improvements costs and/or the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits which application may be addressed by such resolutions. At any time subsequent to thirty (30) days after the Capital Improvements have been completed and a resolution accepting the Capital Improvements has been adopted by the Board, the Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. The owner of property subject to Assessments may prepay the entire remaining balance of the Assessments at any time, or a portion of the remaining balance of the Assessment one time if there is also paid, in addition to the prepaid principal balance of the Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five day (45) period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* (the “**Uniform Method**”). The District has heretofore taken or will use its best efforts to take, as timely required, any necessary actions to comply with the provisions of said Sections 197.3632 and 197.3635, *Florida Statutes*. Such Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law.

(c) For the period the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Polk County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the

manner provided in Section 197.3635, *Florida Statutes*.

## **SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.**

(a) Pursuant to the Assessment Report, attached hereto as **Exhibit B**, there may be required from time to time certain true-up payments. As parcels of land or lots are platted, the Assessments securing the Bonds shall be allocated as set forth in the Assessment Report. In furtherance thereof, at such time as parcels or land or lots are platted, it shall be an express condition of the lien established by this Resolution that any and all initial plats of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review, approval and calculation of the percentage of acres and numbers of units which will be, after the plat, considered to be developed. No further action by the Board of Supervisors shall be required. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution. The District Manager shall cause the Assessments to be reallocated to the units being platted and the remaining property in accordance with **Exhibit B**, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in **Exhibit B**, which process is incorporated herein as if fully set forth (the "**True-Up Methodology**"). Any resulting true-up payment shall become due and payable that tax year by the landowner(s) of record of the remaining unplatted property, in addition to the regular assessment installment payable with respect to such remaining unplatted acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding with landowner and/or developer that it intends to develop the unit numbers and types shown in **Exhibit B**, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Assessments to gross acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in **Exhibit B** from being developed. In no event shall the District collect Assessments pursuant to this Resolution in excess of the total debt service related to the Capital Improvements, including all costs of financing and interest. The District recognizes that such events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the True-Up Methodology to any assessment reallocation pursuant to this paragraph would result in Assessments collected in excess of the District's total debt service obligation for the Capital Improvements, the Board shall by resolution take appropriate action to equitably reallocate the Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from true-up payments or Assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued.

Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Each such supplemental resolution shall also address the allocation of any impact fee credits expected to be received from the provision of the project funded by the corresponding series of Bonds issued or to be issued.

**SECTION 9. GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT.** Property owned by units of local, state, and federal government shall not be subject to the Assessments without specific consent thereto. If at any time, any real property on which Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

**SECTION 10. ASSESSMENT NOTICE.** The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Polk County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

**SECTION 11. SEVERABILITY.** If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**SECTION 12. CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. Specifically, the previously adopted Resolutions 2024-27 and 2024-35 are hereinafter repealed and replaced by Resolution 2024-42 and this Resolution.

**SECTION 13. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

*[Signature page to follow]*

**APPROVED AND ADOPTED** this 25th day of April 2024.

Attest:

**WILLOWBROOK COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** *Willowbrook Community Development District Engineer's Report*, dated November 16, 2023

**Exhibit B:** *Master Special Assessment Methodology Report*, dated November 16, 2023

**Exhibit A**

*Willowbrook Community Development District Engineer's Report*  
dated November 16, 2023

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

SLOAN ENGINEERING GROUP

November 16, 2023



**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
ENGINEER'S REPORT**

**1. INTRODUCTION**

The purpose of this report is to provide a description of the capital improvement plan (“CIP”), and estimated costs of the CIP, for the Willowbrook Community Development District.

**2. GENERAL SITE DESCRIPTION**

The proposed District is located entirely within the City of Winter Haven, and covers approximately 284.905 acres of land, more or less. The site is generally located south of Lucerne Park Road and north of Martin Luther King Jr. Boulevard between Lake Fannie and Lake Smart.

**3. PROPOSED CAPITAL IMPROVEMENT PLAN**

The CIP is intended to provide public infrastructure improvements for the lands within the District, which are planned for 667 residential units. The following table shows the planned product types and land uses for the District:

**PRODUCT TYPES**

<b>Product Type</b>	<b>Total Units</b>
40 Ft Lots	50
50 Ft Lots	617
<b>TOTAL</b>	<b>667</b>

The CIP infrastructure includes:

**Roadway Improvements:**

The CIP includes subdivision roads within the District. All internal neighborhood roads will be 2-lane un-divided roads. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable City and governmental standards.

All internal roadways may be financed by the District. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowner’s association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation/mitigation and stormwater improvements behind such gated areas).

**Stormwater Management System:**

The stormwater collection and outfall system are a combination of roadway curbs, curb inlets, pipe, control structures and stormwater ponds designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the criteria established by the SWFWMD

and the City for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system including the storm sewer inlets and piping within the right-of-way.

**Water, Wastewater and Reclaim Utilities:**

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite force main and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to the City for operation and maintenance.

**Hardscape, Landscape, and Irrigation:**

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The City has distinct design criteria requirements for planting and irrigation design. Therefore, this project will at a minimum meet those requirements but, in most cases, exceed the requirements with enhancements for the benefit of the community. All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District.

**Streetlights / Undergrounding of Electrical Utility Lines**

The District intends to lease streetlights through an agreement with the local utility provider in which case the District would fund the streetlights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

**Recreational Amenities:**

In conjunction with the construction of the CIP, the District intends to construct amenity facilities, parks, trails and other passive amenities. These improvements, if financed through the District, will be funded, owned and maintained by the District. All such improvements will be open to the general public, subject to a reasonable fee adopted by the District pursuant to Florida law.

The developer may also privately construct and finance all or a portion of the amenity facilities. All such improvements will be considered common elements for the exclusive benefit of the District landowners.

**Environmental Conservation/Mitigation**

The District will be responsible for the design, permitting, construction, maintenance, and government reporting of any on-site environmental conservation areas. The initial installation costs are minimal, but the improvements are included within the CIP.

**Professional Services**

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

**Off-Site Improvements**

Offsite improvements will consist of roadway and utility extension to serve the community. The following offsite improvements are proposed:

- Turnlanes on Lucerne Park Road
- Turnlanes on Martin Luther King Jr Blvd.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of a separate agreement between the applicable developer and the District. Pursuant to such an agreement, and without intending to alter the terms of such an agreement, the applicable developer may elect to retain such credits if the developer provides consideration equal to the market value of the credits in the form of work product, improvements and/or land (based on the lesser of appraised value or the developer’s cost basis as it relates to land), or in the form of a cash paydown of certain debt assessments or a reduction in the acquisition cost to the District equal to the value of the credits.

**4. PERMITTING/CONSTRUCTION COMMENCEMENT**

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

Agency	Permit Description	Permit Status
City of Winter Haven	Site Construction Plans	Obtained
Polk County	Level 2 Review for Roadway Improvements	Obtained
Southwest Florida Water Management District	Environmental Resource Permit	Obtained
FDEP	Potable Water Permit	Obtained
FDEP	Sanitary Sewer Permit	Obtained
FDOT	Driveway Connection	In Progress

**5. OPINION OF PROBABLE CONSTRUCTION COSTS**

The table below presents, among other things, the cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

**COST ESTIMATE**

<b>Improvement</b>	<b>TOTAL CIP Estimated Cost</b>	<b>O&amp;M Entity</b>
Potable Water	\$4,233,800.00	City of Winter Haven
Sanitary Sewer	\$5,786,300.00	City of Winter Haven
Reclaim Water System	\$2,496,800.00	City of Winter Haven
Internal Roadway/Curbing <sup>1</sup>	\$5,865,400.00	CDD
Undergrounding of Conduit	\$297,000.00	City of Winter Haven
Stormwater Improvements	\$3,035,900.00	CDD
Earthwork (Stormwater Ponds)	\$1,431,300.00	CDD
Landscape/Hardscape/Irrigation/ Entry Features	\$1,000,000.00	CDD
Amenity	\$2,640,000.00	CDD
Professional Services & Permitting Fees	\$1,353,900.00	CDD
Contingency (15%)	\$4,221,060.00	As above
<b>TOTAL</b>	<b>\$32,361,460.00</b>	

1. Any offsite roadways currently owned and maintained by the City will remain owned and maintained by the City.
2. Roadway, landscape/hardscape/irrigation, and amenities improvements, if behind hard gates, will not be part of the CIP.
3. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner’s or homeowner’s association (in which case such items would not be part of the CIP), the District or a third-party.
4. A third party, or an applicable property owner’s or homeowner’s association may elect to maintain any District-owned improvements, subject to the terms of an agreement with the District.

**6. CONCLUSIONS**

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the area in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;



**Exhibit B**  
*Master Special Assessment Methodology Report*  
dated November 16, 2023

**MASTER  
ASSESSMENT METHODOLOGY  
  
FOR  
WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT**

**Date: November 16, 2023**

**Prepared by**

**Governmental Management Services - Central Florida, LLC  
219 E. Livingston Street  
Orlando, FL 32801**





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**GMS-CF, LLC does not represent the Willowbrook Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Willowbrook Community Development District with financial advisory services or offer investment advice in any form.**



## **1.0 Introduction**

The Willowbrook Community Development District is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes (the “District”), as amended. The District plans to issue up to \$43,615,000 of tax exempt bonds in one or more series (the “Bonds”) for the purpose of financing certain infrastructure improvements within the District, more specifically described in the Master Engineer’s Report dated November 16, 2023 prepared Sloan Engineering Group, Inc. as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of public infrastructure improvements consisting of improvements that benefit property owners within the District.

### **1.1 Purpose**

This Master Assessment Methodology Report (the “Assessment Report”) provides for an assessment methodology for allocating the debt to be incurred by the District to benefiting properties within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the District’s capital improvement plan (“CIP”). This Assessment Report will be supplemented with one or more supplemental methodology reports to reflect the actual terms and conditions at the time of the issuance of each series of Bonds. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means of collection available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

### **1.2 Background**

The District currently includes approximately 284.91 acres entirely within the City of Winer Haven, Polk County, Florida. The development program currently envisions approximately 667 residential lots (herein the “Development”). The proposed Development program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified accordingly.

The public improvements contemplated by the District in the CIP will provide facilities that benefit certain property within the District. The CIP is delineated in the Engineer's Report. Specifically, the District will construct and/or acquire certain potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the CIP.
2. The District Engineer determines the assessable acres that benefit from the District's CIP.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct CIP.
4. This amount is initially divided equally among the benefited properties on a prorated gross acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

### **1.3 Special Benefits and General Benefits**

Improvements undertaken by the District create special and peculiar benefits to assessable property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to the assessable property within the District. The implementation of the CIP enables properties within its boundaries to be developed. Without the District's CIP, there would be no infrastructure to support development of land within the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside the District will benefit from the provision of the District's CIP. However, these benefits will be incidental to the District's CIP, which is designed solely to meet the needs of property within the District. Properties outside the District boundaries do not depend upon the District's CIP. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

## **1.4 Requirements of a Valid Assessment Methodology**

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The assessments must be fairly and reasonably allocated to the properties being assessed.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

## **1.5 Special Benefits Exceed the Costs Allocated**

The special benefits provided to the property owners within the District are greater than the costs associated with providing these benefits. The District Engineer estimates that the District's CIP that is necessary to support full development of property will cost approximately \$32,361,460. The District's Underwriter projects that financing costs required to fund the infrastructure improvements, including project costs, the cost of issuance of the Bonds, the funding of debt service reserves and capitalized interest, will be approximately \$43,615,000. Additionally, funding required to complete the CIP which is not financed with Bonds will be funded by the Developer(s). Without the CIP, the property would not be able to be developed and occupied by future residents of the community.

## **2.0 Assessment Methodology**

### **2.1 Overview**

The District is planning to issue up to \$43,615,000 in Bonds to fund all or a portion of the District's CIP, provide for capitalized interest, a debt service reserve account and cost of issuance. It is the purpose of this Assessment Report to allocate the \$43,615,000 in debt to the properties benefiting from the CIP.

Table 1 identifies the proposed land uses as identified by the Developer. The District has relied on the Engineer's Report to develop the costs of the CIP needed to support the Development, these construction costs are outlined in Table 2. The improvements needed to support the Development are described in detail in the Engineer's Report and are estimated to cost \$32,361,460. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the CIP and related costs was determined by the District's Underwriter to total approximately \$43,615,000. Table 3 shows the breakdown of the bond sizing.

## 2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan is completed. The CIP funded by District Bonds benefits all developable acres within the District.

The initial assessments will be levied on an equal basis to all acres within the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within the District are benefiting from the improvements.

Once platting or the recording of declaration of condominium, (“Assigned Properties”) has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive. The Unassigned Properties, defined as property that has not been platted, assigned development rights or subjected to a declaration of condominium, will continue to be assessed on a per acre basis (“Unassigned Properties”). Eventually the development plan will be completed and the debt relating to the Bonds will be allocated to the planned 667 residential units within the District, which are the beneficiaries of the CIP, as depicted in Table 5 and Table 6. If there are changes to the development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

## 2.3 Allocation of Benefit

The CIP consists of potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. There are *two* residential product types within the planned development. The single family 50’ product type has been set as the base unit and has been assigned one equivalent residential unit (“ERU”). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

## **2.4 Lienability Test: Special and Peculiar Benefit to the Property**

Construction and/or acquisition by the District of its proposed CIP will provide several types of systems, facilities and services for its residents. These include potable water, sanitary sewer, reclaim water system, internal roadway/curbing, undergrounding of conduit, stormwater improvements, earthwork (stormwater ponds), landscape/hardscape/irrigation/entry features, amenity, professional services & permitting fees, and contingency. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of CIP, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

## **2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments**

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type).

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of the District's CIP have been apportioned to the property according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed CIP is developed or acquired and financed by the District.

### **3.0 True Up Mechanism**

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the Developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Property. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, at the time Unassigned Properties become Assigned Properties, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the proposed plat, or site plan approval. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no adjustment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding Bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

### **4.0 Assessment Roll**

The District will initially distribute the liens across the property within the District boundaries on a gross acreage basis. As Assigned Property becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in the District prior to the time final Assigned Properties become known. At this time the debt associated with the District's CIP will be distributed evenly across the acres within the District. As the development process occurs, the debt will be distributed against the Assigned Property in the manner described in this Assessment Report. The current assessment roll is depicted in Table 7.

TABLE 1  
 WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
 DEVELOPMENT PROGRAM  
 MASTER ASSESSMENT METHODOLOGY

Product Types	No. of Units *	Totals	ERUs per Unit (1)	Total ERUs
Single Family 40'	50	50	0.80	40
Single Family 50'	617	617	1.00	617
<b>Total Units</b>	<b>667</b>	<b>667</b>		<b>657</b>

(1) Benefit is allocated on an ERU basis; based on density of planned development, with a Single Family 50' unit equal to 1 ERU

\* Unit mix is subject to change based on marketing and other factors

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**TABLE 2**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**INFRASTRUCTURE COST ESTIMATES**  
**MASTER ASSESSMENT METHODOLOGY**

Capital Improvement Plan ("CIP") (1)	Total Cost Estimate
Potable Water	\$ 4,233,800
Sanitary Sewer	\$ 5,786,300
Reclaim Water System	\$ 2,496,800
Internal Roadway/Curbing	\$ 5,865,400
Undergrounding of Conduit	\$ 297,000
Stormwater Improvements	\$ 3,035,900
Earthwork (Stormwater Ponds)	\$ 1,431,300
Landscape/Hardscape/Irrigation/Entry Features	\$ 1,000,000
Amenity	\$ 2,640,000
Professional Services and Permitting	\$ 1,353,900
10% Contingency	\$ 4,221,060
<b>Total</b>	<b>\$ 32,361,460</b>

(1) A detailed description of these improvements is provided in the Master Engineer's Report dated November 16, 2023

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**TABLE 3**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**BOND SIZING**  
**MASTER ASSESSMENT METHODOLOGY**

<b>Description</b>		<b>Total</b>
Construction Funds	\$	32,361,460
Debt Service Reserve	\$	3,236,146
Capitalized Interest	\$	6,542,250
Underwriters Discount	\$	872,300
Cost of Issuance	\$	600,000
Rounding	\$	2,844
<b>Par Amount*</b>	<b>\$</b>	<b>43,615,000</b>

Bond Assumptions:

Average Coupon	7.50%
Amortization	30 years
Capitalized Interest	24 months
Debt Service Reserve	Max Annual D/S
Underwriters Discount	2%

\* Par amount is subject to change based on the actual terms at the sale of the Bonds

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**TABLE 4  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
ALLOCATION OF BENEFIT  
MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements	
					Costs Per Product Type	Improvement Costs Per Unit
Single Family 40'	50	0.80	40	6.09%	\$1,970,256	\$39,405
Single Family 50'	617	1.00	617	93.91%	\$30,391,204	\$49,256
<b>Totals</b>	<b>667</b>		<b>657</b>	<b>100.00%</b>	<b>\$32,361,460</b>	

\* Unit mix is subject to change based on marketing and other factors

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**TABLE 5**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**ALLOCATION OF TOTAL BENEFIT/PAR DEBT TO EACH PRODUCT TYPE**  
**MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	Total Improvements Costs Per Product Type	Allocation of Par Debt Per Product Type	Par Debt Per Unit
Single Family 40'	50	\$ 1,970,256	\$ 2,655,403	\$ 53,108
Single Family 50'	617	\$ 30,391,204	\$ 40,959,597	\$ 66,385
<b>Totals</b>	<b>667</b>	<b>\$ 32,361,460</b>	<b>\$ 43,615,000</b>	

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 6**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE**  
**MASTER ASSESSMENT METHODOLOGY**

Product Types	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Single Family 40'	50	\$2,655,403.35	\$53,108.07	\$197,025.63	\$3,940.51	\$4,237.11
Single Family 50'	617	\$40,959,596.65	\$66,385.08	\$3,039,120.37	\$4,925.64	\$5,296.39
<b>Totals</b>	<b>667</b>	<b>\$43,615,000.00</b>		<b>\$3,236,146.00</b>		

(1) This amount includes collection fees and early payment discounts when collected on the County Tax Bill

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 7  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
PRELIMINARY ASSESSMENT ROLL  
MASTER ASSESSMENT METHODOLOGY**

Owner	Property*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
Jeffrey & JoAnn Yeager	Willowbrook CDD	284.91	\$ 153,086.12	\$ 43,615,000.00	\$ 3,236,146.00	\$ 3,479,726.88
<b>Totals</b>		<b>284.91</b>		<b>\$ 43,615,000.00</b>	<b>\$ 3,236,146.00</b>	<b>\$ 3,479,726.88</b>

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

\*See Attached Legal Description

Annual Assessment Periods	30
Average Coupon Rate (%)	7.50%
Maximum Annual Debt Service	\$3,236,146

Prepared by: Governmental Management Services - Central Florida, LLC

# SECTION 4

This instrument was prepared by:

Jennifer Kilinski, Esq.  
Kilinski | Van Wyk PLLC  
517 E. College Avenue  
Tallahassee, Florida 32301

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**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
NOTICE OF MASTER SPECIAL ASSESSMENTS / GOVERNMENTAL LIEN OF RECORD  
(Master Debt Assessments)**

**PLEASE TAKE NOTICE** that the Board of Supervisors of the Willowbrook Community Development District (“**District**”) in accordance with Chapters 170, 190, and 197, *Florida Statutes*, previously adopted Resolution Nos. 2024-42 and 2024-43 (together, “**Master Assessment Resolutions**”). The Master Assessment Resolutions levy and impose one or more non-ad valorem, debt service special assessment lien(s) (“**Master Assessments**”), which are levied on the property described in **Exhibit A** (“**Master Assessment Area**”) and are intended to secure the District’s repayment of debt service on future special assessment revenue bonds (“**Master Bonds**”). Such Master Bonds are intended to finance all or a portion of the District’s capital improvement plan, which is defined in the Master Assessment Resolutions and described in the *Willowbrook Community Development District Engineer’s Report*, dated November 16, 2023, as may be amended or supplemented from time to time (“**Master Engineer’s Report**”). The Master Assessments are further described in the *Master Special Assessment Methodology Report*, dated November 16, 2023 (“**Master Assessment Report**”).

A copy of the Master Engineer’s Report, Master Assessment Report and Master Assessment Resolutions may be obtained from the registered agent of the District as designated to the Florida Department of Economic Opportunity in accordance with Section 189.014, *Florida Statutes*, or by contacting the District Manager by mail at c/o Governmental Management Services-Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, or by phone at (407) 841-5524.

The Master Assessments were legally and validly determined and levied in accordance with all applicable requirements of Florida law and constitute and will at all relevant times in the future constitute, legal, valid, and binding first liens on the land against which assessed until paid, coequal with the lien of all state, county, district, and municipal taxes, and superior in dignity to all other liens, titles, and claims. Please note that, as part of the Master Assessments, the Master Assessment Resolutions require that certain “True-Up Payments” be made in certain circumstances, and landowners should familiarize themselves with those requirements, as they constitute a requirement under the liens.

The District is a special purpose form of local government established pursuant to and governed by Chapter 190, *Florida Statutes*. This notice shall remain effective even if the District undergoes merger, boundary amendment, or name change. Further, this notice shall constitute a lien of record under Florida law, including but not limited to Chapter 197, *Florida Statutes*, and Sections 197.552 and 197.573, *Florida Statutes*, among others.

These Master Assessment Resolutions, together with this Notice of Master Special Assessments, repeal and replace the previously adopted Resolution Nos. 2024-27 and 2024-35 as well as the previously recorded Notice of Master Special Assessments as detailed in OR Book 12969, Pgs. 2209-2214, Polk County Public Records.

Pursuant to Section 190.048, *Florida Statutes*, you are hereby notified that: **THE WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THE ASSESSMENT AREA. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.**

**IN WITNESS WHEREOF**, this Notice shall be effective as of the 25th day of April 2024 and shall be recorded in the Public Records of Polk County, Florida.

**WITNESSES**

**WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_  
Name: Jillian Burns  
Title: District Manager

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

**STATE OF FLORIDA**  
**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_ day of April 2024, by Jillian Burns, as District Manager of the **Willowbrook Community Development District**, who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped  
or Typed as Commissioned)



**EXHIBIT A**

Legal Description of Master Assessment Area (District Boundaries)

**SOUTH PARCEL:**

COMMENCE AT A 4" x 4" CONCRETE MONUMENT WITH A DISK LABELED LB7454, LYING AT THE SOUTHWEST CORNER OF THE SOUTHEAST ¼ OF SECTION 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, SAID POINT HAVING A NORTHING OF 1,347,673.47 FEET, AND AN EASTING OF 752,255.25 FEET IN REFERENCE TO THE STATE PLANE COORDINATE SYSTEM OF FLORIDA, NORTH AMERICAN DATUM OF 1983, 2011 ADJUSTMENT, AND RUN THENCE ALONG THE WEST BOUNDARY OF SAID SOUTHEAST 1/4 , N00°05'30"W A DISTANCE OF 1379.25 FEET TO A POINT MONUMENTED WITH A ONE HALF INCH IRON ROD WITH CAP READING "PESURV LB8112", LYING ON THE NORTHERN RIGHT OF WAY OF BUCKEYE LOOP ROAD / AVENUE T NE (AS DESCRIBED IN OFFICIAL RECORD BOOK 748, PAGE 608 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA), SAID POINT LYING ON A CURVE CONCAVE NORTHEASTERLY, NON TANGENT TO THE PREVIOUS COURSE, HAVING A RADIUS OF 924.93 FEET, A DELTA ANGLE OF 13°36'00", CHORD LENGTH OF 219.03 FEET, AND CHORD BEARING N70°42'22"W. THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE, AN ARC DISTANCE OF 219.55 FEET TO A POINT OF REVERSE CURVATURE ON A CURVE HAVING A RADIUS OF 984.93 FEET, A DELTA ANGLE OF 17°29'50", CHORD LENGTH OF 299.61 FEET AND CHORD BEARING OF N72°39'17"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 300.78 FEET TO THE POINT OF BEGINNING, SAID POINT ON A CURVE HAVING A RADIUS OF 984.93 FEET, A CENTRAL ANGLE OF 9°30'10", CHORD LENGTH OF 163.17 FEET, AND CHORD BEARING OF N86°09'17"W. CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 163.35 FEET TO A POINT OF COMPOUND CURVATURE ON A CURVE HAVING A RADIUS OF 602.96 FEET, A CENTRAL ANGLE OF 23°57'00", CHORD LENGTH OF 250.21 FEET, AND CHORD BEARING OF S77°07'08"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 252.04 FEET TO THE EAST BOUNDARY OF THAT PARCEL DESCRIBED BY WARRANTY DEED IN OFFICIAL RECORD BOOK 4476, PAGE 439, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; RUN THENCE ALONG SAID EAST BOUNDARY THE FOLLOWING (13 ) COURSES: (1) N03°00'59"W A DISTANCE OF 837.96 FEET; (2) N27°38'59"W A DISTANCE OF 151.06 FEET; (3) N17°11'59"W A DISTANCE OF 119.50 FEET; (4) N02°16'59"W A DISTANCE OF 150.00 FEET; (5) N05°12'01"E A DISTANCE OF 279.98 FEET; (6) N02°52'01"E A DISTANCE OF 174.28 FEET; (7) N05°58'59"W A DISTANCE OF 107.84 FEET; (8) N24°03'59"W A DISTANCE OF 270.00 FEET; (9) N29°03'59"W A DISTANCE OF 273.00 FEET; (10) N07°36'59"W A DISTANCE 122.34 FEET; (11) N20°38'59"W A DISTANCE OF 229.76 FEET; (12) S84°36'01"W A DISTANCE OF 253.80 FEET; (13) N02°38'59"W A DISTANCE OF 423.10 FEET MORE OR LESS TO THE SOVEREIGN SUBMERGED LAND LINE FOR LAKE SMART; THENCE ALONG SAID SOVEREIGN SUBMERGED LAND LINE MEANDERED BY THE FOLLOWING (2) COURSES: (1) N37°11'01"E A DISTANCE OF 612.27 FEET; (2) N19°04'35"E A DISTANCE OF 692.87 FEET TO THE NORTH BOUNDARY OF A PERPETUAL CANAL EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 913, PAGE 237 AND CORRECTED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTH BOUNDARY S74°39'25"E A DISTANCE OF 424.92 FEET TO THE BOUNDARY OF WILLOWBROOK GOLF COURSE AS DESCRIBED IN OFFICIAL RECORDS BOOK 1006, PAGE 150 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID BOUNDARY OF WILLOWBROOK GOLF COURSE THE FOLLOWING (5) COURSES: (1) S03°20'11"E A DISTANCE OF 590.08 FEET; (2) S31°53'40"E A DISTANCE OF 165.00 FEET; (3) S75°33'40"E A DISTANCE OF 700.00 FEET; (4) N59°06'20"E A DISTANCE OF 180.00 FEET; (5) N14°51'22"E A DISTANCE OF 530.00 FEET TO SAID NORTH BOUNDARY OF CANAL EASEMENT; THENCE ALONG SAID NORTH BOUNDARY S74°39'03"E A DISTANCE OF 656.11 FEET MORE OR LESS TO THE STATE SOVEREIGN SUBMERGED LAND LINE FOR LAKE FANNIE; THENCE ALONG STATE SOVEREIGN LAND LINE MEANDERED BY THE FOLLOWING (17 ) COURSES: (1) S22°54'12"W A DISTANCE OF 84.02 FEET; (2) S23°20'01"W A DISTANCE OF 77.13 FEET; (3) S01°56'35"W A DISTANCE OF

183.39 FEET; (4) S17°50'27"E A DISTANCE OF 156.71 FEET; (5) S03°23'58"W A DISTANCE OF 272.03 FEET; (6) S04°08'43"E A DISTANCE OF 136.28 FEET; (7) S01°04'00"W A DISTANCE OF 140.27 FEET; (8) S08°34'41"E A DISTANCE OF 72.00 FEET; (9) S08°34'41"E A DISTANCE OF 115.99 FEET; (10) S18°02'29"E A DISTANCE OF 188.98 FEET; (11) S06°24'25"W A DISTANCE OF 239.38 FEET; (12) S16°39'01"E A DISTANCE OF 139.88 FEET; (13) S04°16'33"W A DISTANCE OF 81.73 FEET; (14) S01°16'19"W A DISTANCE OF 240.92 FEET; (15) S08°50'46"W A DISTANCE OF 194.47 FEET; (16) S19°25'21"E A DISTANCE OF 131.16 FEET; (17) S30°20'43"E A DISTANCE OF 50.01 FEET TO THE NORTH BOUNDARY OF THE NORTHWEST ¼ OF THE SOUTHEAST ¼ OF SECTION 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, ALSO BEING THE NORTH BOUNDARY OF POINSETTIA PARK UNIT 3, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 23, PAGE 5 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTH BOUNDARY S89°11'18"W A DISTANCE OF 1183.64 FEET TO THE WEST BOUNDARY OF SAID NORTHWEST ¼ OF THE SOUTHEAST ¼ OF SECTION 15; THENCE ALONG SAID WEST BOUNDARY S00°05'30"E A DISTANCE OF 189.74 FEET; THENCE N48°21'56"W A DISTANCE OF 7.64 FEET TO THAT JURISDICTIONAL WETLAND LINE DESCRIBED BY ENVIRONMENTAL RESOURCE PERMIT 43029879.00 ; THENCE ALONG SAID JURISDICTIONAL WETLANDS LINE THE FOLLOWING (18) COURSES: (1) S09°32'52"W A DISTANCE OF 5.79 FEET; (2) S64°35'31"W A DISTANCE OF 42.41 FEET; (3) S53°10'36"W A DISTANCE OF 71.33 FEET; (4) S41°33'05"W A DISTANCE OF 99.64 FEET; (5) S39°51'13"W A DISTANCE OF 136.53 FEET; (6) S15°48'15"W A DISTANCE OF 93.60 FEET; (7) S11°37'15"E A DISTANCE OF 78.22 FEET; (8) S38°10'38"E A DISTANCE OF 89.25 FEET; (9) S22°39'08"W A DISTANCE OF 66.24 FEET; (10) S39°40'21"W A DISTANCE OF 32.28 FEET; (11) S23°39'36"E A DISTANCE OF 22.48 FEET; (12) N80°26'21"W A DISTANCE OF 32.38 FEET; (13) S61°11'23"W A DISTANCE OF 39.18 FEET; (14) S45°26'59"W A DISTANCE OF 69.06 FEET; (15) S57°05'32"W A DISTANCE OF 57.78 FEET; (16) S42°55'02"W A DISTANCE OF 46.01 FEET; (17) S21°40'16"W A DISTANCE OF 102.79 FEET; (18) S08°52'51"W A DISTANCE OF 67.76 FEET TO THE POINT OF BEGINNING

**TOGETHER WITH:**

**NORTH PARCEL:**

COMMENCE AT THE NORTHEAST CORNER OF SECTION 10, TOWNSHIP 28 SOUTH, RANGE 26 EAST; THENCE, ALONG THE EAST LINE OF SAID SECTION 10, RUN SOUTH 00°07'28" EAST A DISTANCE OF 137.45 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY OF STATE ROAD NO. 544 (LUCERNE PARK ROAD); THENCE, RUN SOUTH 89°53'19" EAST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE A DISTANCE OF 1699.36 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 22°43'03", A CHORD BEARING SOUTH 78°31'48" WEST WITH A CHORD DISTANCE OF 726.69 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 731.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING; THENCE, DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE FOLLOWING ONE HUNDRED SEVEN (107) COURSES AS DESCRIBED BY A SURVEY PESURV, INC., PROJECT NO. 1579, ROBERT E. LAZENBY IV, P.E. #52006, PSM #6389, RUN (1) SOUTH 24°14'34" EAST A DISTANCE OF 65.67 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 102.00 FEET, A CENTRAL ANGLE OF 22°30'16", A CHORD BEARING SOUTH 12°59'26" EAST WITH A CHORD DISTANCE OF 39.81 FEET; THENCE, ALONG SAID CURVE, RUN (2) A DISTANCE OF 40.06 FEET TO A POINT OF TANGENCY; THENCE RUN (3) SOUTH 01°44'19" EAST A DISTANCE OF 61.72 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 17.00 FEET, A CENTRAL ANGLE OF 90°00'03", A CHORD BEARING SOUTH 46°44'17" EAST WITH A CHORD DISTANCE OF 24.04 FEET; THENCE, ALONG SAID CURVE, (4) RUN A DISTANCE OF 26.70 FEET TO A POINT OF TANGENCY; THENCE RUN (5) NORTH 88°15'41" EAST A DISTANCE OF 29.84 FEET; THENCE RUN (6) SOUTH 01°44'19" EAST A DISTANCE OF 65.00 FEET; THENCE RUN (7) SOUTH 01°44'19" EAST A DISTANCE OF 65.00 FEET; THENCE RUN (8) NORTH 88°15'41" EAST A DISTANCE OF 191.46 FEET; THENCE RUN (9) SOUTH 21°47'55" WEST A DISTANCE OF 182.23 FEET; THENCE RUN (10) SOUTH 10°18'49" WEST A DISTANCE OF 111.02 FEET;

THENCE RUN (11) SOUTH 06°20'28" EAST A DISTANCE OF 31.78 FEET; THENCE RUN (12) SOUTH 10°24'42" EAST A DISTANCE OF 54.63 FEET; THENCE RUN (13) SOUTH 05°19'55" EAST A DISTANCE OF 113.33 FEET; THENCE RUN (14) SOUTH 05°26'27" WEST A DISTANCE OF 49.92 FEET; THENCE RUN (15) SOUTH 01°21'11" EAST A DISTANCE OF 279.65 FEET; THENCE RUN (16) SOUTH 01°30'16" EAST A DISTANCE OF 33.99 FEET; THENCE RUN (17) SOUTH 01°07'03" WEST A DISTANCE OF 61.24 FEET; THENCE RUN (18) SOUTH 03°14'57" EAST A DISTANCE OF 61.33 FEET; THENCE RUN (19) SOUTH 09°38'37" EAST A DISTANCE OF 85.84 FEET; THENCE RUN (20) SOUTH 02°33'05" WEST A DISTANCE OF 82.31 FEET; THENCE RUN (21) SOUTH 00°59'55" WEST A DISTANCE OF 41.05 FEET; THENCE RUN (22) SOUTH 27°20'51" EAST A DISTANCE OF 119.34 FEET; THENCE RUN (23) SOUTH 21°55'15" EAST A DISTANCE OF 43.92 FEET; THENCE RUN (24) SOUTH 25°25'05" EAST A DISTANCE OF 46.73 FEET; THENCE RUN (25) SOUTH 29°18'59" EAST A DISTANCE OF 62.53 FEET; THENCE (26) RUN SOUTH 18°08'22" EAST A DISTANCE OF 69.12 FEET THENCE RUN (27) SOUTH 25°45'05" EAST A DISTANCE OF 203.70 FEET; THENCE RUN (28) SOUTH 35°31'25" EAST A DISTANCE OF 129.37 FEET; THENCE RUN (29) SOUTH 39°05'37" EAST A DISTANCE OF 170.07 FEET; THENCE RUN (30) SOUTH 62°35'36" EAST A DISTANCE OF 86.01 FEET; THENCE RUN (31) SOUTH 67°18'39" EAST A DISTANCE OF 81.88 FEET; THENCE RUN (32) SOUTH 65°17'05" EAST A DISTANCE OF 86.19 FEET; THENCE RUN (33) SOUTH 65°14'32" EAST A DISTANCE OF 160.88 FEET; THENCE RUN (34) SOUTH 42°25'05" EAST A DISTANCE OF 62.14 FEET; THENCE RUN (35) SOUTH 16°46'33" EAST A DISTANCE OF 71.63 FEET; THENCE RUN (36) SOUTH 31°17'48" EAST A DISTANCE OF 112.99 FEET; THENCE RUN (37) SOUTH 45°31'19" EAST A DISTANCE OF 123.81 FEET; THENCE RUN (38) SOUTH 33°31'02" EAST A DISTANCE OF 108.20 FEET; THENCE RUN (39) SOUTH 75°18'46" EAST A DISTANCE OF 30.67 FEET; THENCE RUN (40) SOUTH 18°52'36" EAST A DISTANCE OF 49.22 FEET; THENCE RUN (41) SOUTH 42°51'44" EAST A DISTANCE OF 44.94 FEET; THENCE RUN (42) SOUTH 18°43'34" EAST A DISTANCE OF 61.08 FEET; THENCE RUN (43) SOUTH 41°25'19" EAST A DISTANCE OF 99.47 FEET; THENCE RUN (44) SOUTH 10°00'58" EAST A DISTANCE OF 49.92 FEET; THENCE RUN (45) SOUTH 28°45'37" EAST A DISTANCE OF 128.89 FEET; THENCE RUN (46) SOUTH 22°27'37" EAST A DISTANCE OF 48.99 FEET; THENCE RUN (47) SOUTH 23°23'08" EAST A DISTANCE OF 168.86 FEET; THENCE RUN (48) SOUTH 18°38'33" EAST A DISTANCE OF 14.11 FEET; THENCE RUN (49) SOUTH 16°12'55" EAST A DISTANCE OF 173.77 FEET; THENCE RUN (50) SOUTH 26°02'45" EAST A DISTANCE OF 146.50 FEET; THENCE RUN (51) SOUTH 39°50'19" EAST A DISTANCE OF 74.25 FEET; THENCE RUN (52) SOUTH 27°05'27" EAST A DISTANCE OF 68.44 FEET; THENCE RUN (53) SOUTH 56°07'54" EAST A DISTANCE OF 30.87 FEET; THENCE RUN (54) SOUTH 13°44'32" EAST A DISTANCE OF 32.09 FEET; THENCE RUN (55) SOUTH 38°42'48" EAST A DISTANCE OF 90.93 FEET; THENCE RUN (56) SOUTH 17°00'26" EAST A DISTANCE OF 22.47 FEET; THENCE RUN (57) SOUTH 46°15'23" EAST A DISTANCE OF 70.76 FEET; THENCE RUN (58) SOUTH 47°18'33" EAST A DISTANCE OF 92.46 FEET; THENCE RUN (59) SOUTH 45°47'01" WEST A DISTANCE OF 27.26 FEET; THENCE RUN (60) NORTH 66°16'10" EAST A DISTANCE OF 19.12 FEET; THENCE RUN (61) SOUTH 72°14'50" EAST A DISTANCE OF 61.74 FEET; THENCE RUN (62) SOUTH 01°17'45" EAST A DISTANCE OF 47.33 FEET; THENCE RUN (63) SOUTH 34°55'37" EAST A DISTANCE OF 122.41 FEET; THENCE RUN (64) SOUTH 30°41'09" EAST A DISTANCE OF 115.62 FEET; THENCE RUN (65) SOUTH 31°51'50" EAST A DISTANCE OF 114.98 FEET; THENCE RUN (66) SOUTH 24°49'19" EAST A DISTANCE OF 108.73 FEET; THENCE RUN (67) SOUTH 20°40'07" EAST A DISTANCE OF 54.42 FEET; THENCE RUN (68) SOUTH 14°25'21" EAST A DISTANCE OF 60.74 FEET; THENCE RUN (69) SOUTH 30°18'00" EAST A DISTANCE OF 56.19 FEET; THENCE RUN (70) SOUTH 22°25'07" EAST A DISTANCE OF 66.79 FEET; THENCE RUN (71) SOUTH 23°19'46" EAST A DISTANCE OF 46.76 FEET; THENCE RUN (72) SOUTH 26°34'29" EAST A DISTANCE OF 120.05 FEET; THENCE RUN (73) SOUTH 04°03'40" WEST A DISTANCE OF 113.51 FEET; THENCE RUN (74) SOUTH 20°25'56" EAST A DISTANCE OF 30.41 FEET; THENCE RUN (75) SOUTH 56°12'51" EAST A DISTANCE OF 45.66 FEET; THENCE RUN (76) SOUTH 09°45'17" WEST A DISTANCE OF 42.32 FEET; THENCE RUN (77) SOUTH 13°18'50" WEST A DISTANCE OF 36.73 FEET; THENCE RUN (78) SOUTH 15°22'55" WEST A DISTANCE OF 17.85 FEET; THENCE RUN (79) SOUTH 00°57'02" WEST A DISTANCE OF 22.66 FEET; THENCE RUN (80) SOUTH 26°50'51" WEST A DISTANCE OF 32.66 FEET; THENCE RUN (81) NORTH 87°11'09" WEST A DISTANCE OF 56.18 FEET; THENCE RUN (82) NORTH 78°15'36"

WEST A DISTANCE OF 21.13 FEET; THENCE RUN (83) NORTH 33°14'32" WEST A DISTANCE OF 45.29 FEET; THENCE RUN (84) SOUTH 47°47'36" WEST A DISTANCE OF 38.67 FEET; THENCE RUN (85) SOUTH 28°21'34" WEST A DISTANCE OF 5.10 FEET; THENCE RUN (86) SOUTH 45°31'50" WEST A DISTANCE OF 135.10 FEET; THENCE RUN (87) SOUTH 89°49'14" WEST A DISTANCE OF 202.62 FEET; THENCE RUN (88) NORTH 81°35'22" WEST A DISTANCE OF 200.26 FEET; THENCE RUN (89) NORTH 70°35'59" WEST A DISTANCE OF 144.18 FEET; THENCE RUN (90) NORTH 72°07'51" WEST A DISTANCE OF 111.39 FEET; THENCE RUN (91) NORTH 81°30'44" WEST A DISTANCE OF 137.41 FEET; THENCE RUN (92) SOUTH 86°56'56" WEST A DISTANCE OF 393.25 FEET; THENCE RUN (93) SOUTH 66°45'52" WEST A DISTANCE OF 199.31 FEET; THENCE RUN (94) SOUTH 23°20'01" WEST A DISTANCE OF 10.08 FEET TO A POINT ON THE NORTH LINE OF THAT PERPETUAL 100 FOOT WIDE EASEMENT AS RECORDED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA; THENCE RUN (95) NORTH 74°39'11" WEST, ALONG SAID NORTH LINE, A DISTANCE OF 656.11 FEET; THENCE, DEPARTING SAID NORTH LINE, RUN (96) NORTH 14° 51'12" EAST A DISTANCE OF 540.08 FEET; THENCE RUN (97) NORTH 24°23'40" WEST A DISTANCE OF 380.00 FEET; THENCE RUN (98) NORTH 01°07'00" EAST A DISTANCE OF 629.14 FEET; THENCE RUN (99) NORTH 27°23'40" WEST A DISTANCE OF 800.00 FEET; THENCE RUN (100) NORTH 06°15'35" EAST A DISTANCE OF 680.00 FEET; THENCE RUN (101) NORTH 20°23'40" WEST A DISTANCE OF 735.00 FEET; THENCE RUN (102) NORTH 03°49'25" WEST A DISTANCE OF 140.00 FEET; THENCE RUN (103) NORTH 20°10'35" EAST A DISTANCE OF 130.00 FEET; THENCE RUN (104) NORTH 03°49'25" WEST A DISTANCE OF 125.00 FEET; THENCE RUN (105) NORTH 86°10'35" EAST A DISTANCE OF 150.00 FEET; THENCE RUN (106) NORTH 01°24'48" WEST A DISTANCE OF 941.77 FEET; THENCE RUN (107) NORTH 59°53'40" WEST A DISTANCE OF 70.00 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OFWAY LINE OF STATE ROAD NO. 544, THENCE RUN NORTH 63°17'43" EAST A DISTANCE OF 75.21 FEET TO A POINT OF CURVATURE, ON SAID RIGHT-OF-WAY LINE, OF A CURVE TO THE RIGHT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 03°51'58", A CHORD BEARING NORTH 65°14'18" EAST WITH A CHORD DISTANCE OF 124.46 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 124.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

**TOGETHER, THE NORTH PARCEL PLUS THE SOUTH PARCEL IS 284.905 ACREAS, MORE OR LESS.**

# SECTION V

**RESOLUTION 2024-44**

**[SERIES 2024 BONDS]  
SUPPLEMENTAL ASSESSMENT RESOLUTION  
WITH DELEGATION OF AUTHORITY**

**A RESOLUTION SETTING FORTH THE SPECIFIC TERMS OF THE DISTRICT'S SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2024 (ASSESSMENT AREA ONE) (THE "SERIES 2024 BONDS"); MAKING CERTAIN ADDITIONAL FINDINGS AND ADOPTING AND CONFIRMING AN ENGINEER'S REPORT AND A SUPPLEMENTAL ASSESSMENT REPORT; DELEGATING AUTHORITY TO PREPARE FINAL REPORTS AND UPDATE THIS RESOLUTION; CONFIRMING THE MAXIMUM ASSESSMENT LIEN SECURING THE BONDS; ADDRESSING THE ALLOCATION AND COLLECTION OF THE ASSESSMENTS SECURING THE SERIES 2024 BONDS; ADDRESSING PREPAYMENTS; ADDRESSING TRUE-UP PAYMENTS; PROVIDING FOR THE SUPPLEMENTATION OF THE IMPROVEMENT LIEN BOOK; AND PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the Willowbrook Community Development District (the "**District**") previously indicated its intention to undertake, install, establish, construct or acquire certain public improvements and to finance such public improvements through the issuance of bonds secured by the imposition of special assessments on benefited property within the District; and

**WHEREAS**, the District's Board of Supervisors (the "**Board**") has previously adopted, after proper notice and public hearing, Resolution Nos. 2024-42 and 2024-43 (together, the "**Master Assessment Resolution**"), relating to the imposition, levy, collection and enforcement of such special assessments, and establishing a master lien over the property within the District, which lien remains inchoate until the District issues bonds, as provided in the Master Assessment Resolution; and

**WHEREAS**, the Master Assessment Resolution provides that as each series of bonds is issued to fund all or any portion of the District's improvements, a supplemental resolution may be adopted to set forth the specific terms of the bonds and certify the amount of the lien of the special assessments securing any portion of the bonds, including interest, costs of issuance, the number of payments due, and the application of receipt of any true-up proceeds; and

**WHEREAS**, on March 26, 2024, and in order to finance all or a portion of what is known as the Assessment Area One Project, as defined herein, the District adopted Resolution 2024-41 (the "**Delegated Award Resolution**"), which authorized the District to enter into a *Bond Purchase Agreement* and other agreements, and sell its Special Assessment Revenue Bonds, Series 2024

(Assessment Area One) (the “**Series 2024 Bonds**”) within certain parameters set forth in the Delegated Award Resolution; and

**WHEREAS**, the District intends to secure the Series 2024 Bonds by levying debt service special assessments on benefiting property in Assessment Area One (as defined herein) to secure repayment of the Series 2024 Bonds (the “**Series 2024 Assessments**”) pursuant to the terms of the Master Assessment Resolution, and in accordance with the master and supplemental trust indentures applicable to the Series 2024 Bonds; and

**WHEREAS**, pursuant to and consistent with the Master Assessment Resolution and Delegated Award Resolution, the District desires to authorize the finalization of its Series 2024 Assessments, among other actions.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:**

1. **INCORPORATION OF RECITALS.** All of the above representations, findings and determinations contained above are recognized as true and accurate and are expressly incorporated into this Resolution.

2. **AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170, 190 and 197, Florida Statutes, and the Master Assessment Resolution.

3. **ADDITIONAL FINDINGS; ADOPTION OF ENGINEER’S REPORT AND SUPPLEMENTAL ASSESSMENT REPORT.** The Board hereby finds and determines as follows:

- a. The *Engineer’s Report for the Willowbrook Community Development District*, dated November 16, 2023 (the “**Master Engineer’s Report**”), as supplemented by the *2024 Supplemental Engineer’s Report for the Willowbrook Community Development District*, dated March 26, 2024, attached to this Resolution as **Exhibit A** (the “**Supplemental Engineer’s Report**” and together with the Master Engineer’s Report, the “**Engineer’s Report**”), identifies and describes, among other things, the presently expected components and estimated costs of the District’s Capital Improvement Plan (the portion identified in the Supplemental Engineer’s Report and which is anticipated to be financed with the Series 2024 Bonds, being hereinafter called the “**Assessment Area One Project**”). The District hereby confirms that the Assessment Area One Project serves a proper, essential and valid public purpose. The Supplemental Engineer’s Report is hereby approved, adopted, and confirmed in substantial form. The District authorizes and ratifies its use in connection with the sale of the Series 2024 Bonds, subject to any changes deemed necessary under Section 4.a herein.

- b. The *First Supplemental Special Assessment Methodology Report*, dated March 26, 2024, attached to this Resolution as **Exhibit B** (“**Supplemental Assessment Methodology Report**”), applies the master assessment methodology set forth in the *Master Special Assessment Methodology Report*, dated November 16, 2023 (“**Master Assessment Methodology Report**” and, together with the Supplemental Assessment Methodology Report,” the “**Assessment Methodology Report**”) to the Assessment Area One Project and, as finalized, to the actual terms of the Series 2024 Bonds. The Assessment Methodology Report is hereby approved, adopted and confirmed in substantial form. The District authorizes and ratifies its use in connection with the sale of the Series 2024 Bonds, subject to any changes deemed necessary under Section 4.a. herein.
  
- c. Generally speaking, and subject to the terms of **Exhibit A** and **Exhibit B**, the Assessment Area One Project benefits all developable property within Assessment Area One as described in **Exhibit C** attached hereto. Moreover, the benefits from the Assessment Area One Project funded by the Series 2024 Bonds equal or exceed the amount of the Series 2024 Assessments, as described in **Exhibit B**, and such Series 2024 Assessments are fairly and reasonably allocated across all developable property in the District. It is reasonable, proper, just and right to assess the portion of the costs of the Assessment Area One Project to be financed with the Series 2024 Bonds to the specially benefited properties within the District as set forth in Master Assessment Resolution and this Resolution.

4. **CONFIRMATION OF MAXIMUM ASSESSMENT LIENS SECURING THE SERIES 2024 BONDS; DELEGATION OF AUTHORITY FOR DISTRICT STAFF TO ISSUE FINAL REPORTS AND UPDATE THIS RESOLUTION.** As provided in the Master Assessment Resolution, this Resolution is intended to set forth the terms of the Series 2024 Bonds and the final amount of the lien of the Series 2024 Assessments. In connection with the closing on the sale of the Series 2024 Bonds, District Staff is authorized to:

- a. Prepare final versions of the Supplemental Engineer’s Report and Supplemental Assessment Methodology Report attached hereto as **Exhibit A** and **Exhibit B**, respectively, to incorporate final pricing terms and make such other revisions as may be deemed necessary, provided however that:
  - i. the Series 2024 Assessments shall be levied and imposed within the parameters of the Master Assessment Resolution and Delegated Award Resolution,
  - ii. the final versions of each Report shall be approved by the Chairperson or, in the Chairperson’s absence, the Vice Chairperson, and in the absence or unavailability of the Vice Chairperson, any other member of the Board, and



- iii. the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of assessments pledged to the issuance of the Series 2024 Bonds, which amount shall be consistent with the lien imposed by the Master Assessment Resolution, shall all be as set forth in the final Supplemental Assessment Report.
- b. After pricing, the preliminary Supplemental Assessment Methodology Report shall be replaced by the Final Supplemental Assessment Methodology Report incorporating the actual terms of the Series 2024 Bonds.
- c. After pricing, there shall be attached **Composite Exhibit D** to this Resolution showing: (i) Maturities and Coupon of Series 2024 Bonds, (ii) Sources and Uses of Funds for Series 2024 Bonds, and (iii) Annual Debt Service Payment Due on Series 2024 Bonds.
- d. Upon closing on the District's Series 2024 Bonds, the District's Secretary is hereby authorized and directed to record a Notice of Series 2024 Assessments in the Official Records of Polk County, Florida, or such other instrument evidencing the actions taken by the District. The lien of the Series 2024 Assessments shall be the principal amount due on the Series 2024 Bonds, together with interest and collection costs, and other pledged revenues as set forth in the applicable indenture(s) and shall cover all developable acreage within Assessment Area One, as further provided in the Series 2024 Assessment Roll included in the Supplemental Assessment Methodology Report, and as such land is ultimately defined and set forth in site plans or other designations of developable acreage. To the extent that land is added to the District and made subject to the master assessment lien described in the Master Assessment Methodology Report, the District may, by supplemental resolution at a regularly noticed meeting and without the need for a public hearing on reallocation, determine such land to be benefitted by the Assessment Area One Project and reallocate the Series 2024 Assessments securing the Series 2024 Bonds in order to impose Series 2024 Assessments on the newly added and benefitted property, as may be applicable.

## 5. ALLOCATION AND COLLECTION OF THE SERIES 2024 ASSESSMENTS.

- a. The Series 2024 Assessments shall be allocated in accordance with **Exhibit B** and the Master Assessment Report. The final Supplemental Assessment Methodology Report shall reflect the actual terms of the issuance of the Series 2024 Bonds. The Series 2024 Assessments shall be paid in not more than thirty (30) years of installments of principal and interest.

- b. The Series 2024 Bonds are payable from and secured by the Series 2024 Trust Estate, which includes the Series 2024 Pledged Revenues and the Series 2024 Pledged Funds. The Series 2024 Pledged Revenues consist primarily of the revenues received by the District from the Series 2024 Assessments levied against certain lands in the District that are subject to assessment as a result of the Assessment Area One Project or any portion thereof. The Series 2024 Pledged Funds include all of the Funds and Accounts (except for the Series 2024 Rebate Account) established by the First Supplemental Indenture, as applicable.
- c. The District hereby certifies the Series 2024 Assessments for collection and authorizes and directs staff to take all actions necessary to meet the time and other deadlines imposed for collection by Polk County and other Florida law. The District's Board each year shall adopt a resolution addressing the manner in which the Series 2024 Assessments shall be collected for the upcoming fiscal year. The decision to collect Series 2024 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 the Series 2024 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.

6. **IMPACT FEE CREDITS.** In lieu of receiving impact fee credits (if any) from any public improvements financed by the District, the District may elect to receive a contribution of infrastructure, reduce the cost of acquiring the improvements, or otherwise address the credits, as set forth in any applicable *Acquisition Agreement* between the District and the project developer(s) and/or landowner(s).

7. **PREPAYMENT OF SERIES 2024 ASSESSMENTS.** Any owner of property subject to the Series 2024 Assessments may, at its option, pre-pay the entire amount of such applicable assessments any time, or a portion of the amount of such assessments up to two (2) times (or as otherwise provided by the First Supplemental Indenture for the Series 2024 Bonds), plus any applicable interest (as provided for in the First Supplemental Indenture for the Series 2024 Bonds), attributable to the property subject to the Series 2024 Assessments owned by such owner. In connection with any prepayment of Series 2024 Assessments, the District may grant a discount equal to all or part of the payee's proportionate share of financing costs (e.g., reserves) to the extent such discounts are provided for under the First Supplemental Indenture. Except as otherwise set forth herein, the terms of the Master Assessment Resolution addressing prepayment of assessments shall continue to apply in full force and effect.

8. **APPLICATION OF TRUE-UP PAYMENTS.** The terms of the Master Assessment Resolution addressing True-Up Payments, as defined therein, shall continue to apply in full force and effect.

9. **IMPROVEMENT LIEN BOOK.** Immediately following the closing on the District's Series 2024 Bonds, the Series 2024 Assessments as reflected herein shall be recorded by the Secretary of the Board in the District's Improvement Lien Book. The Series 2024 Assessments

shall be and shall remain a legal, valid and binding first lien against all benefitted property as described in **Exhibit B** until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

10. **ADDITIONAL AUTHORIZATION.** The Chairperson, the Secretary, and all other Supervisors, officers and staff of the District are hereby authorized and directed to take all actions necessary or desirable in connection with the issuance and delivery of the Series 2024 Bonds, and final levy of the Series 2024 Assessments, and the consummation of all transactions in connection therewith, including the execution of all certificates, documents, papers, notices, and agreements necessary to the undertaking and fulfillment of all transactions referred to in or contemplated by the this Resolution. The Vice Chairperson is hereby authorized to act in the stead of the Chairperson in any undertaking authorized or required of the Chairperson hereunder, and in the absence of the Chairperson and Vice Chairperson, any other member of the District's Board of Supervisors is so authorized, and any Assistant Secretary is hereby authorized to act in the stead of the Secretary in any undertaking authorized or required of the Secretary hereunder.

11. **CONFLICTS.** This Resolution is intended to supplement the Master Assessment Resolution, which remains in full force and effect and is applicable to the Series 2024 Bonds except as modified herein. This Resolution and the Master Assessment Resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution, provided however that to the extent of any conflict, this Resolution shall control. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

12. **SEVERABILITY.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. **EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

*[Signature Page Follows]*

**APPROVED** and **ADOPTED** this 25th day of April 2024.

ATTEST:

**WILLOWBROOK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairperson

- Exhibit A:** *2024 Supplemental Engineer's Report for the Willowbrook Community Development District*, dated March 26, 2024
- Exhibit B:** *First Supplemental Special Assessment Methodology Report*, dated March 26, 2024
- Comp. Exhibit C:** Legal Descriptions of Assessment Area One
- Comp. Exhibit D:** Maturities and Coupon of Series 2024 Bonds  
Sources and Uses of Funds for Series 2024 Bonds  
Annual Debt Service Payment Due on Series 2024 Bonds

**Exhibit A**

*2024 Supplemental Engineer's Report for the Willowbrook Community Development District,*  
dated March 26, 2024

**2024 SUPPLEMENTAL ENGINEER'S REPORT FOR THE  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**

March 26, 2024

**1. PURPOSE**

This report supplements the *Engineer's Report for Willowbrook Community Development District*, dated November 16, 2023 ("**Master Report**") for the purpose of describing the portion of the District's CIP<sup>1</sup> to be known as the "**Assessment Area One Project**".

**2. Assessment Area One Project**

The District Lands have been broken up into two separate parcels the "**North Parcel**" and the "**South Parcel**." The North Parcel contains 132.944 acres of land which are planned to contain 434 residential units. The South Parcel contains 151.961 acres of land which are planned to contain 233 residential units.

<b>Assessment Area</b>	<b>Total Acres</b>
South Parcel	151.961
North Parcel	132.944
<b>TOTAL (approximate)</b>	<b>284.905</b>

Land development has been further broken into two separate phases of land development for each respective parcel. Phase 1 of land development associated with the North Parcel is anticipated to occur simultaneously with Phase 1 of land development associated with the South Parcel. Phase 2 of the North Parcel and Phase 2 of the South Parcel are each expected to be developed in the future. The portion of the CIP that is necessary for the development of Phase 1 of the North Parcel is referred to herein as the "North Phase 1 Project" whereas the portion of the CIP that is necessary for the development of Phase 1 of the South Parcel is referred to herein as the "South Phase 1 Project." The North Phase 1 Project and the South Phase 1 Project are collectively referred to as the "Assessment Area One Project." Phase 1 of the North Parcel and Phase 1 of the South Parcel are collectively referred to as "Assessment Area One" of the District. A legal description and sketch of Assessment Area One is shown in **Composite Exhibit A**. A current site plan is attached as **Exhibit B**.

**Product Mix**

The table below shows the total product types anticipated for the District:

<b>Unit Type</b>	<b>Phase 1 South</b>	<b>Phase 2 South</b>	<b>Phase 1 North</b>	<b>Phase 2 North</b>	<b>Total Units</b>
<b>SF 40'</b>	0	0	50	0	50
<b>SF 50'</b>	121	112	185	199	617
<b>TOTAL</b>	<b>121</b>	<b>112</b>	<b>235</b>	<b>199</b>	<b>667</b>

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<sup>1</sup> All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Master Report.

**List of Assessment Area One Project Improvements**

The various improvements that are part of the overall CIP – including those that are part of the Assessment Area One Project – are described in detail in the Master Report. The Assessment Area One Project includes, but is not limited to, the following items: offsite improvements, roadways, water/sewer/reclaim utilities, stormwater management, hardscape/landscape/irrigation, entry features, park and recreational facilities, the differential cost of undergrounding electrical conduit, contingency and soft costs.

**Permits**

The status of the applicable permits necessary for the Assessment Area One Project is as follows:

Agency	Permit Description	Permit Status
City of Winter Haven	Site Construction Plans	Obtained
Polk County	Level 2 Review for Roadway Improvements	Obtained
Southwest Florida Water Management District	Environmental Resource Permit	Obtained
FDEP	Potable Water Permit	Obtained
FDEP	Sanitary Sewer Permit	Obtained
FDOT	Driveway Connection	In Progress

**Estimated Costs**

The table below shows the costs that are necessary for delivery of the Assessment Area One Project:

**ESTIMATED COSTS OF DELIVERING THE ASSESSMENT AREA ONE PROJECT**

	North Phase 1 Project	South Phase 1 Project	Total 2024 Project
Number of Lots	235	121	356
<b>Infrastructure</b> (1)(6)(9)(10)			
Offsite Improvements (5)	94,362	184,081	278,443
Stormwater Management (2)(3)	3,251,119	1,664,479	4,915,598
Utilities (Water, Sewer, Reuse)	4,069,881	2,274,065	6,343,946
Lighting (8)	105,750	54,450	160,200
Roadway (4)	1,746,049	1,225,632	2,971,681
Landscape/Hardscape/Irrigation/Entry Features (7)	434,750	224,044	658,794

Parks and Recreation (Amenities)	1,127,200	580,800	1,708,000
Professional Services/Permitting	477,050	245,630	722,680
Contingency	1,922,048	1,097,041	3,019,088
<b>Total</b>	<b>13,228,209</b>	<b>7,550,221</b>	<b>20,778,430</b>

1. Infrastructure consists of public roadway improvements, stormwater management facilities, master sanitary sewer lift station and utilities, entry feature, landscaping and signage, and parks and recreational facilities.
2. Excludes grading of each lot both for initial pad construction and in conjunction with home construction, which will be provided by developer or homebuilder.
3. Includes stormwater pond excavation. Costs do not include transportation to or placement of fill on private property.
4. Includes sub-grade, base, asphalt paving, and curbing.
5. Offsite Improvements include turn lanes and any offsite roadways currently owned and maintained by the City will remain owned and maintained by the City.
6. Estimates are based actual current bids for site development work and other costs based on 2024 cost with common costs allocated to each phase.
7. Includes entry features, signage, hardscape, landscape, irrigation and fencing.
8. CDD will enter into a Lighting Agreement with Electric Company for the street light poles and lighting service. Only the incremental cost of undergrounding of wire in public right-of-way and on District land is included.
9. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association (in which case such items would not be funded by the District), or a third-party.
10. The District will only fund professional and permitting costs that are allocable to improvements funded by the District.

### 3. CONCLUSION

The Assessment Area One Project will be designed in accordance with current governmental regulations and requirements. The Assessment Area One Project will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the Assessment Area One Project as set forth herein is reasonable based on prices currently being experienced in the jurisdiction in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- all of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;
- the Assessment Area One Project is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the Assessment Area One Project, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course; and
- the assessable property within the District will receive a special benefit from the Assessment Area One Project that is at least equal to the costs of the Assessment Area One Project.

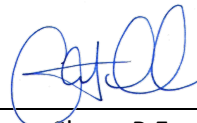
As described above, this report identifies the benefits from the Assessment Area One Project to the lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District's CIP; however, these are incidental to the District's Assessment Area One Project, which is designed solely to provide special benefits peculiar to property within the



District. Special and peculiar benefits accrue to property within the District and enable properties within its boundaries to be developed.

The Assessment Area One Project will be owned by the District or other governmental units and such Assessment Area One Project is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the Assessment Area One Project is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The Assessment Area One Project, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. The District will pay the lesser of the cost of the components of the Assessment Area One Project or the fair market value.

Please note that the Assessment Area One Project as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the Assessment Area One Project, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.



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Steve Sloan, P.E.      Date 04/17/2024

**COMPOSITE EXHIBIT A:** Legal Descriptions and Sketches of Assessment Area One

**EXHIBIT B:** Site Plan

# Exhibit A

## SKETCH OF DESCRIPTION WILLOWBROOK NORTH PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

AREA ABOVE RESERVED FOR RECORDING INFORMATION

### DESCRIPTION

A PARCEL OF LAND BEING A REPLAT OF PORTIONS OF LOTS 258, 267, 268, AND UNNAMED RIGHT-OF-WAYS OF THE PLAT OF LUCERNE PARK FRUIT ASSOCIATION, RECORDED IN PLAT BOOK 3B, PAGE 67 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SITUATED WITHIN SECTIONS 10, 11, 14 & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, CITY OF WINTER HAVEN, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 10, TOWNSHIP 28 SOUTH, RANGE 26 EAST; THENCE, ALONG THE EAST LINE OF SAID SECTION 10, RUN SOUTH 00°07'28" EAST A DISTANCE OF 137.45 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY OF STATE ROAD NO. 544 (LUCERNE PARK ROAD); THENCE, RUN SOUTH 89°53'19" WEST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE A DISTANCE OF 1699.36 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 22°43'03", A CHORD BEARING SOUTH 78°31'48" WEST WITH A CHORD DISTANCE OF 726.69 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 731.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING; THENCE, DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE FOLLOWING FIFTY-EIGHT (58) COURSES AS DESCRIBED BY A SURVEY PEsURV, INC., PROJECT NO. 1579, ROBERT E. LAZENBY IV, P.E. #52006, PSM #6389, RUN (1) SOUTH 24°14'34" EAST A DISTANCE OF 65.67 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 102.00 FEET, A CENTRAL ANGLE OF 22°30'16", A CHORD BEARING SOUTH 12°59'26" EAST WITH A CHORD DISTANCE OF 39.81 FEET; THENCE, ALONG SAID CURVE, RUN (2) A DISTANCE OF 40.06 FEET TO A POINT OF TANGENCY; THENCE RUN (3) SOUTH 01°44'19" EAST A DISTANCE OF 61.72 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 17.00 FEET, A CENTRAL ANGLE OF 90°00'03", A CHORD BEARING SOUTH 46°44'17" EAST WITH A CHORD DISTANCE OF 24.04 FEET; THENCE, ALONG SAID CURVE, (4) RUN A DISTANCE OF 26.70 FEET TO A POINT OF TANGENCY; THENCE RUN (5) NORTH 88°15'41" EAST A DISTANCE OF 29.84 FEET; THENCE RUN (6) SOUTH 01°44'19" EAST A DISTANCE OF 65.00 FEET; THENCE RUN (7) NORTH 88°15'41" EAST A DISTANCE OF 191.46 FEET; THENCE RUN (8) SOUTH 21°47'55" WEST A DISTANCE OF 182.23 FEET; THENCE RUN (9) SOUTH 10°18'49" WEST A DISTANCE OF 111.02 FEET; THENCE RUN (10) SOUTH 06°20'28" EAST A DISTANCE OF 31.78 FEET; THENCE RUN (11) SOUTH 10°24'42" EAST A DISTANCE OF 54.63 FEET; THENCE RUN (12) SOUTH 05°19'55" EAST A DISTANCE OF 113.33 FEET; THENCE RUN (13) SOUTH 05°26'27" WEST A DISTANCE OF 49.92 FEET; THENCE RUN (14) SOUTH 01°21'11" EAST A DISTANCE OF 279.65 FEET; THENCE RUN (15) SOUTH 01°30'16" EAST A DISTANCE OF 33.99 FEET; THENCE RUN (16) SOUTH 01°07'03" WEST A DISTANCE OF 61.24 FEET; THENCE RUN (17) SOUTH 03°14'57" EAST A DISTANCE OF 61.33 FEET; THENCE RUN (18) SOUTH 09°38'37" EAST A DISTANCE OF 85.84 FEET; THENCE RUN (19) SOUTH 02°33'05" WEST A DISTANCE OF 82.31 FEET; THENCE RUN (20) SOUTH 00°59'55" WEST A DISTANCE OF 41.05 FEET; THENCE RUN (21) SOUTH 27°20'51" EAST A DISTANCE OF 119.34 FEET; THENCE RUN (22) SOUTH 21°55'15" EAST A DISTANCE OF 43.92 FEET;

[CONTINUED ON SHEET 2 OF 10]

### SURVEYOR'S NOTES

1. THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND
2. NO IMPROVEMENTS HAVE BEEN LOCATED.
3. NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED PROFESSIONAL SURVEYOR & MAPPER PER F.S. 472.025 OR THE CERTIFIED ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA LICENSED PROFESSIONAL SURVEYOR & MAPPER PER F.A.C. 5J-17.062(2) AND 5J17.062(3).
4. THIS DOCUMENT CONSISTS OF 2 PAGES AND IS NOT FULL OR COMPLETE WITHOUT BOTH BEING PRESENT.
5. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. 544 (LUCERNE PARK ROAD), WHICH BEARS SOUTH 89°53'19" EAST, ASSUMED.
6. THIS IS NOT A BOUNDARY SURVEY, BUT A GRAPHICAL REPRESENTATION OF THE LEGAL DESCRIPTION INCLUDED HEREIN.

SHEET 1 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### SKETCH OF DESCRIPTION

WILLOWBROOK NORTH  
PHASES 1 & 2

A PORTION OF  
SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH,  
RANGE 26 EAST

CITY OF WINTER HAVEN, POLK COUNTY, FLORIDA



**AMERICAN SURVEYING  
& MAPPING, INC.**

**NDDS NATIONAL DUE  
DILIGENCE SERVICES**  
A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

221 Circle Drive, Maitland, FL 32751 Phone: 407-426-7979

LB#6393 nationalduediligenceservices.com

I HEREBY CERTIFY THAT THIS SKETCH OF DESCRIPTION, SUBJECT TO THE SURVEYOR'S NOTES CONTAINED HEREON, MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.

E. GLENN TURNER, PSM #5643

DATE:

JOB NO.:	DATE	REVISIONS	TECH
230637			
SCALE: VARIES			
FIELD DATE: N/A			
FIELD BY: N/A			
DRAWN BY: CF			
APPROVED BY: EGT			
DRAWING FILE #			
WILLOWBROOK NORTH PHASE 1 AND 2 SOD 3-26-24.DWG			

# Exhibit A

## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

### DESCRIPTION

THENCE RUN (23) SOUTH 25°25'05" EAST A DISTANCE OF 46.73 FEET; THENCE RUN (24) SOUTH 29°18'59" EAST A DISTANCE OF 62.53 FEET; THENCE RUN (25) SOUTH 18°08'22" EAST A DISTANCE OF 69.12 FEET THENCE RUN (26) SOUTH 25°45'04" EAST A DISTANCE OF 203.70 FEET; THENCE RUN (27) SOUTH 35°31'25" EAST A DISTANCE OF 129.37 FEET; THENCE RUN (28) SOUTH 39°05'37" EAST A DISTANCE OF 170.07 FEET; THENCE RUN (29) SOUTH 62°35'36" EAST A DISTANCE OF 86.01 FEET; THENCE RUN (30) SOUTH 67°18'39" EAST A DISTANCE OF 81.88 FEET; THENCE RUN (31) SOUTH 65°17'05" EAST A DISTANCE OF 86.19 FEET; THENCE RUN (32) SOUTH 65°14'32" EAST A DISTANCE OF 160.88 FEET; THENCE RUN (33) SOUTH 42°25'05" EAST A DISTANCE OF 99.09 FEET; THENCE RUN (34) SOUTH 16°46'33" EAST A DISTANCE OF 71.63 FEET; THENCE RUN (35) SOUTH 31°17'48" EAST A DISTANCE OF 112.99 FEET; THENCE RUN (36) SOUTH 45°31'19" EAST A DISTANCE OF 123.81 FEET; THENCE RUN (37) SOUTH 33°31'02" EAST A DISTANCE OF 108.20 FEET; THENCE RUN (38) SOUTH 75°18'46" EAST A DISTANCE OF 30.67 FEET; THENCE RUN (39) SOUTH 18°52'36" EAST A DISTANCE OF 49.22 FEET; THENCE RUN (40) SOUTH 42°51'44" EAST A DISTANCE OF 44.94 FEET; THENCE RUN (41) SOUTH 18°43'34" EAST A DISTANCE OF 61.08 FEET; THENCE RUN (42) SOUTH 41°25'19" EAST A DISTANCE OF 99.47 FEET; THENCE RUN (43) SOUTH 10°00'58" EAST A DISTANCE OF 49.92 FEET; THENCE RUN (44) SOUTH 28°45'37" EAST A DISTANCE OF 128.89 FEET; THENCE RUN (45) SOUTH 22°27'37" EAST A DISTANCE OF 48.99 FEET; THENCE RUN (46) SOUTH 23°23'08" EAST A DISTANCE OF 168.86 FEET; THENCE RUN (47) SOUTH 18°38'33" EAST A DISTANCE OF 14.11 FEET; THENCE RUN (48) SOUTH 16°12'55" EAST A DISTANCE OF 173.77 FEET; THENCE RUN (49) SOUTH 26°02'45" EAST A DISTANCE OF 146.50 FEET; THENCE RUN (50) SOUTH 39°50'19" EAST A DISTANCE OF 74.25 FEET; THENCE RUN (51) SOUTH 27°05'27" EAST A DISTANCE OF 68.44 FEET; THENCE RUN (52) SOUTH 56°07'54" EAST A DISTANCE OF 30.87 FEET; THENCE RUN (53) SOUTH 13°44'32" EAST A DISTANCE OF 32.09 FEET; THENCE RUN (54) SOUTH 38°42'48" EAST A DISTANCE OF 90.93 FEET; THENCE RUN (55) SOUTH 17°00'26" EAST A DISTANCE OF 22.47 FEET; THENCE RUN (56) SOUTH 46°15'23" EAST A DISTANCE OF 70.76 FEET; THENCE RUN (57) SOUTH 47°18'33" EAST A DISTANCE OF 92.46 FEET; THENCE RUN (58) SOUTH 45°47'01" WEST A DISTANCE OF 27.26 FEET; THENCE DEPARTING SAID COURSES RUN SOUTH 53°03'14" WEST A DISTANCE OF 174.46 FEET; THENCE RUN NORTH 27°23'40" WEST A DISTANCE OF 860.00 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.28 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 81°42'30", AND A CHORD DISTANCE OF 35.32 FEET WHICH BEARS NORTH 76°32'25" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 38.50 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 176.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 33.00 FEET;

[CONTINUED ON SHEET 3 OF 10]

SHEET 2 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### LEGEND AND ABBREVIATIONS

R = RADIUS  
Δ = CENTRAL ANGLE (DELTA)  
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PSM = PROFESSIONAL SURVEYOR AND MAPPER



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# Exhibit A

## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

### DESCRIPTION

THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.00 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 450.00 FEET; THENCE RUN SOUTH 50°15'56" WEST A DISTANCE OF 372.20 FEET; THENCE RUN SOUTH 14°51'12" WEST A DISTANCE OF 565.57 FEET TO A POINT ON THE NORTH LINE OF THAT PERPETUAL 100 FOOT WIDE EASEMENT AS RECORDED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA; THENCE ALONG SAID NORTH LINE RUN NORTH 74°39'11" WEST A DISTANCE OF 70.00 FEET; THENCE DEPARTING SAID NORTH LINE ALONG AFORESAID COURSES DESCRIBED BY A SURVEY PESURV INC., RUN THE FOLLOWING TWELVE (12) COURSES AND DISTANCES: (1) NORTH 14°51'12" EAST A DISTANCE OF 540.00 FEET; THENCE RUN (2) NORTH 24°23'40" WEST A DISTANCE OF 380.00 FEET; THENCE RUN (3) NORTH 01°07'00" EAST A DISTANCE OF 629.14 FEET; THENCE RUN (4) NORTH 27°23'40" WEST A DISTANCE OF 800.00 FEET; THENCE RUN (5) NORTH 06°15'35" EAST A DISTANCE OF 680.00 FEET; THENCE RUN (6) NORTH 20°23'40" WEST A DISTANCE OF 735.00 FEET; THENCE RUN (7) NORTH 03°49'25" WEST A DISTANCE OF 140.00 FEET; THENCE RUN (8) NORTH 20°10'35" EAST A DISTANCE OF 130.00 FEET; THENCE RUN (9) NORTH 03°49'25" WEST A DISTANCE OF 125.00 FEET; THENCE RUN (10) NORTH 86°10'35" EAST A DISTANCE OF 150.00 FEET; THENCE RUN (11) NORTH 01°24'48" WEST A DISTANCE OF 941.77 FEET; THENCE RUN (12) NORTH 59°53'40" WEST A DISTANCE OF 70.00 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OF WAY LINE OF STATE ROAD NO. 544, THENCE RUN NORTH 63°17'43" EAST A DISTANCE OF 75.21 FEET TO A POINT OF CURVATURE, ON SAID RIGHT-OF-WAY LINE, OF A CURVE TO THE RIGHT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 03°51'58", A CHORD BEARING NORTH 65°14'18" EAST WITH A CHORD DISTANCE OF 124.46 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 124.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

CONTAINING 3,211,304 SQUARE FEET OR 73.721 ACRES, MORE OR LESS.

SHEET 3 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### LEGEND AND ABBREVIATIONS

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PNT = POINT OF NON-TANGENCY  
PSM = PROFESSIONAL SURVEYOR AND MAPPER

**ASM** AMERICAN  
SURVEYING  
& MAPPING, INC.

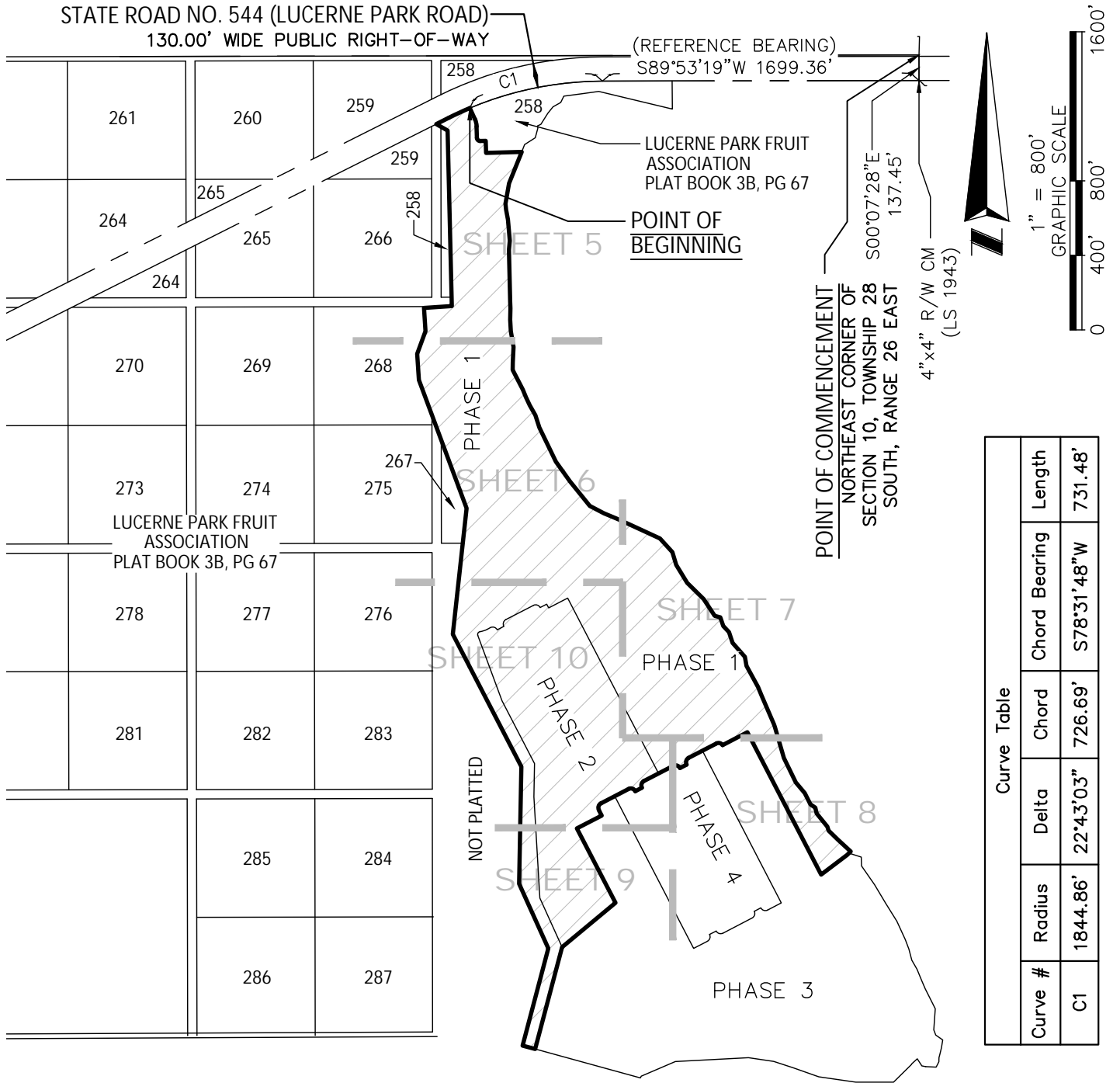
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# Exhibit A

## SKETCH OF DESCRIPTION WILLOWBROOK NORTH PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



SHEET 4 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

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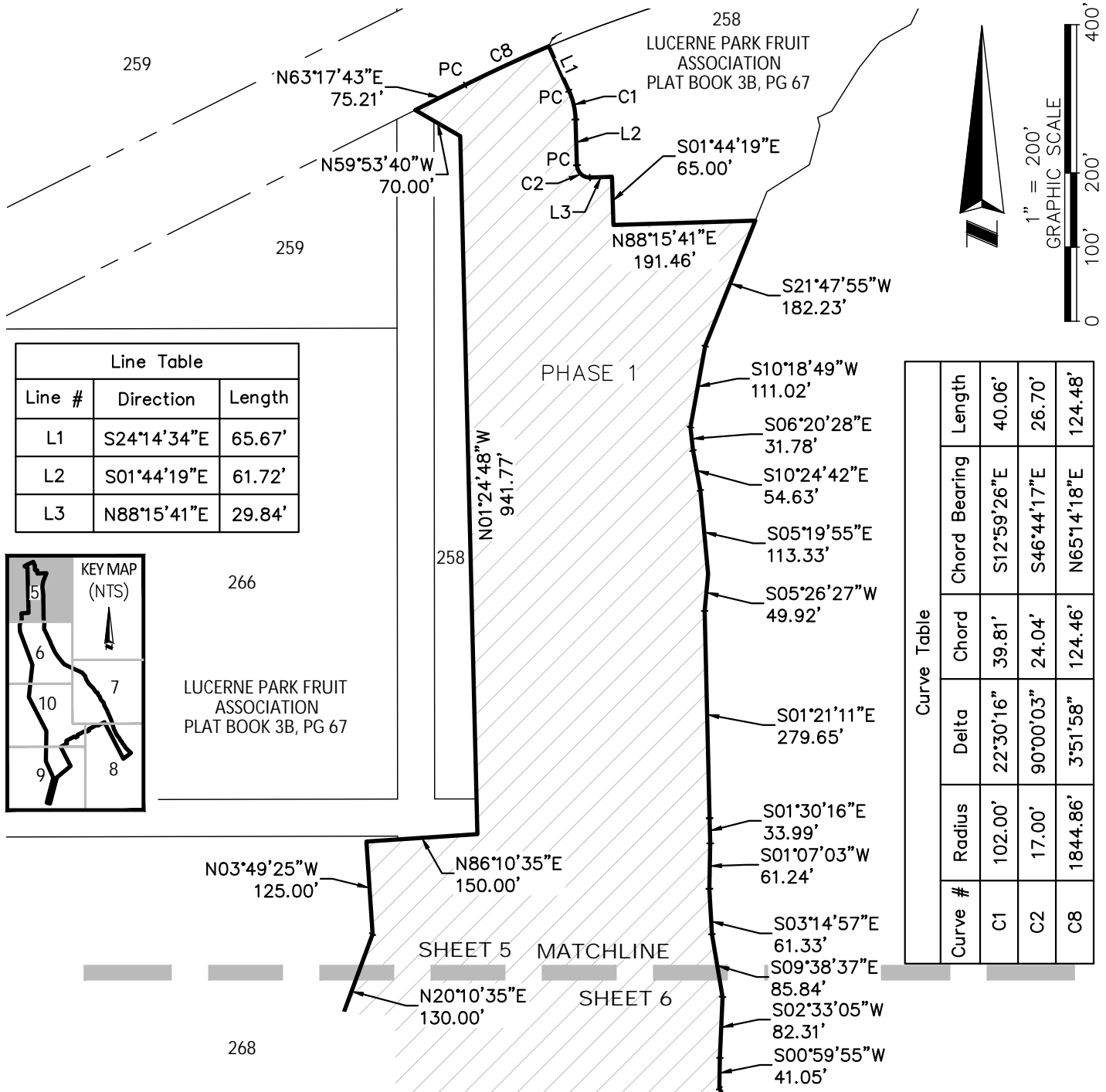
# Exhibit A

## SKETCH OF DESCRIPTION

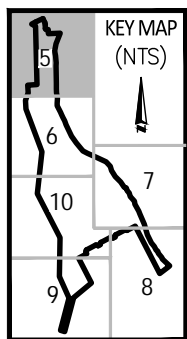
WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



Line Table		
Line #	Direction	Length
L1	S24°14'34"E	65.67'
L2	S01°44'19"E	61.72'
L3	N88°15'41"E	29.84'



Curve Table				
Curve #	Radius	Delta	Chord	Chord Bearing
C1	102.00'	22°30'16"	39.81'	S12°59'26"E
C2	17.00'	90°00'03"	24.04'	S46°44'17"E
C8	1844.86'	3°51'58"	124.46'	N65°14'18"E

SHEET 5 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### LEGEND AND ABBREVIATIONS

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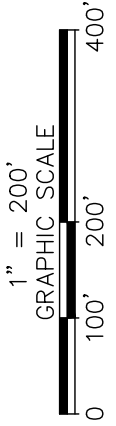
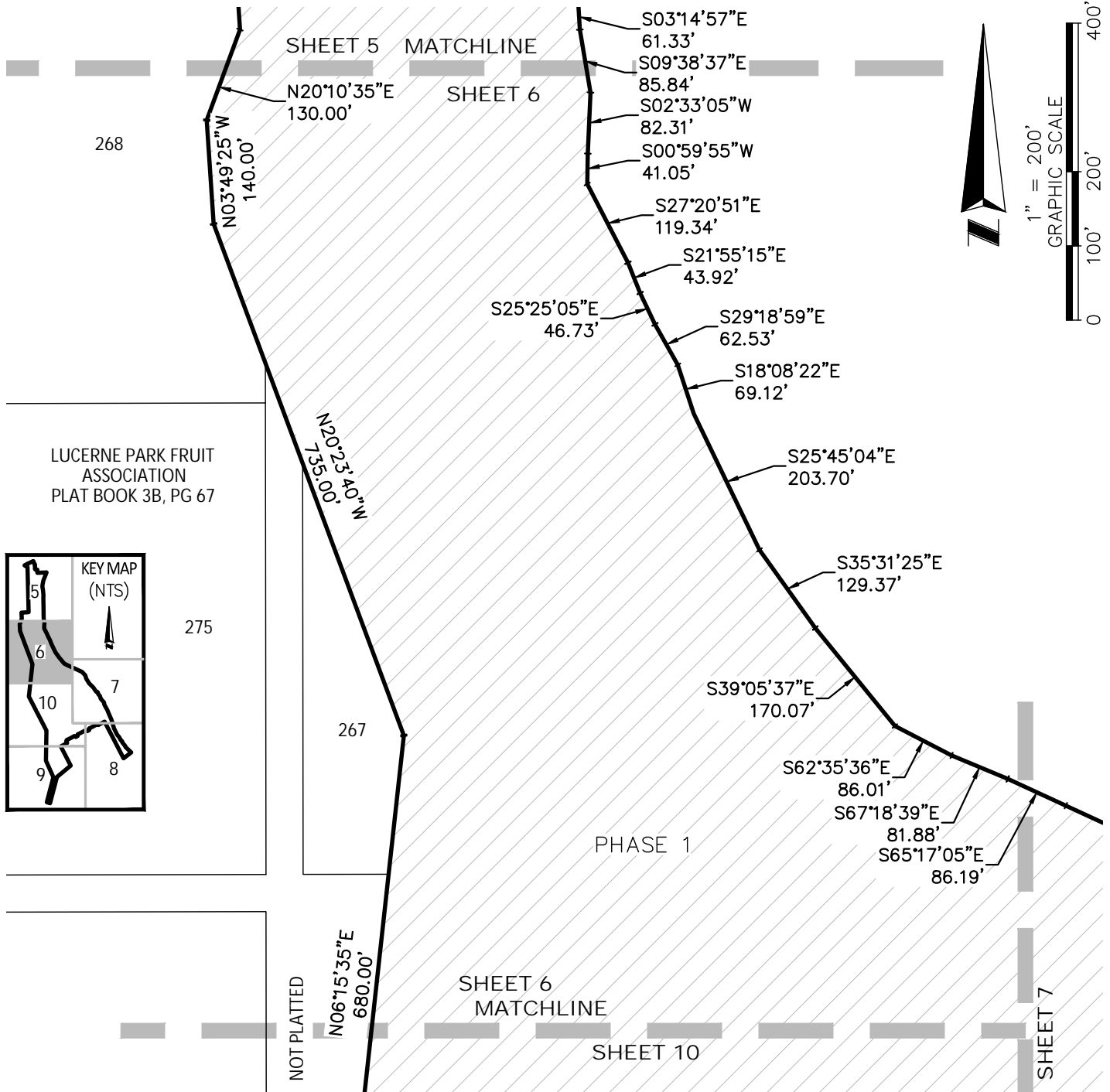
# Exhibit A

## SKETCH OF DESCRIPTION

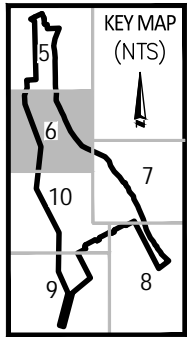
WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



LUCERNE PARK FRUIT ASSOCIATION  
PLAT BOOK 3B, PG 67



SHEET 6 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

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# Exhibit A

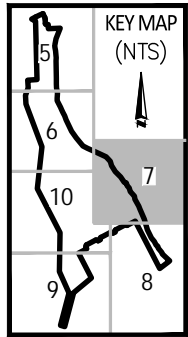
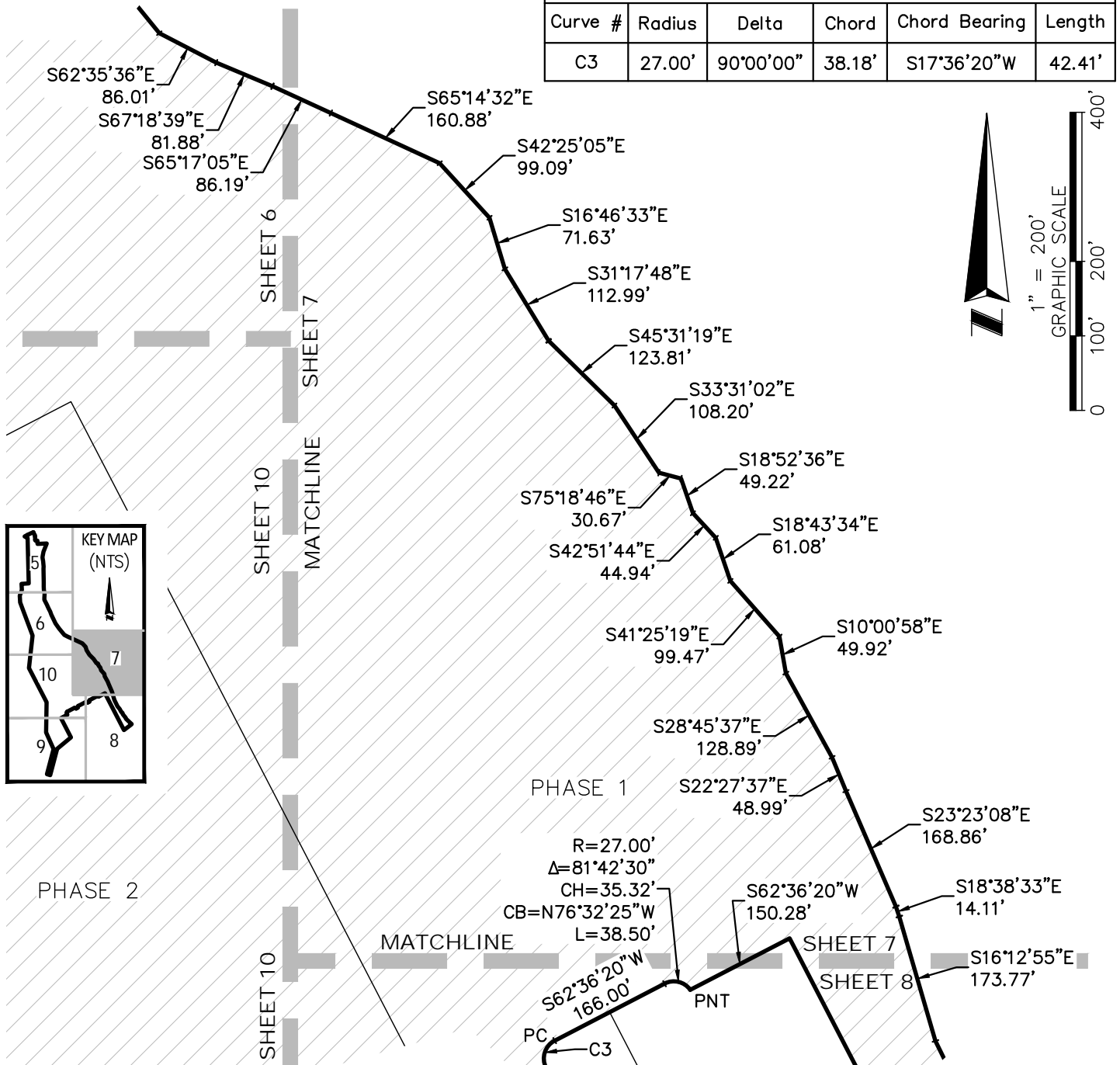
## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

Curve Table					
Curve #	Radius	Delta	Chord	Chord Bearing	Length
C3	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'



SHEET 7 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

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### LEGEND AND ABBREVIATIONS

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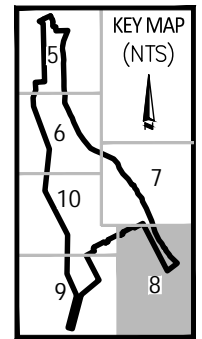
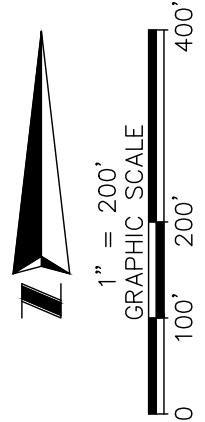
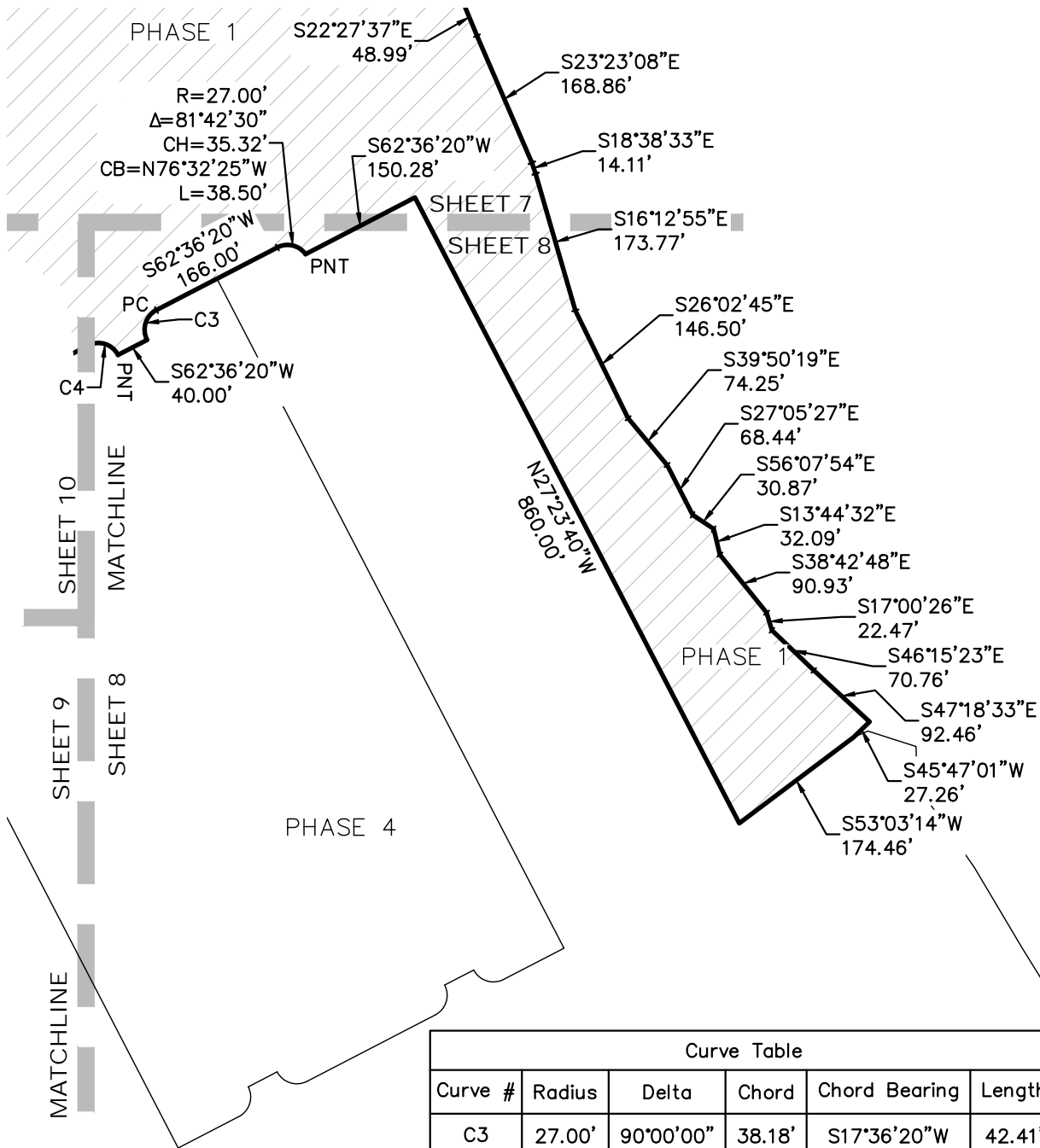
# Exhibit A

## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



SHEET 8 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

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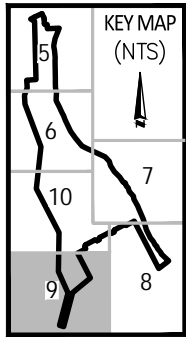
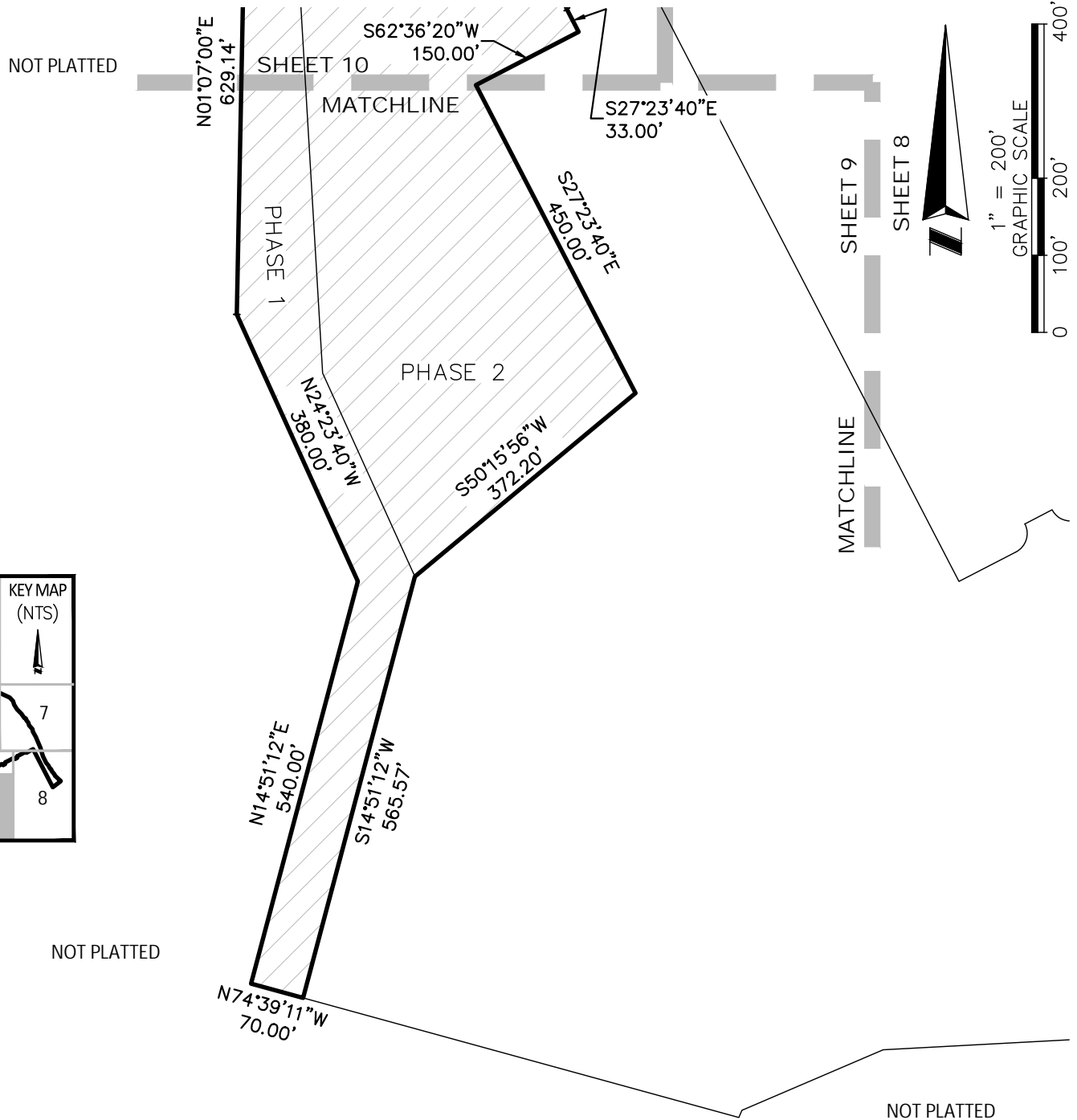
# Exhibit A

## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



SHEET 9 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
 SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
 SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

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### LEGEND AND ABBREVIATIONS

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# Exhibit A

## SKETCH OF DESCRIPTION

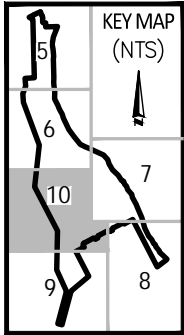
WILLOWBROOK NORTH

PHASES 1 & 2

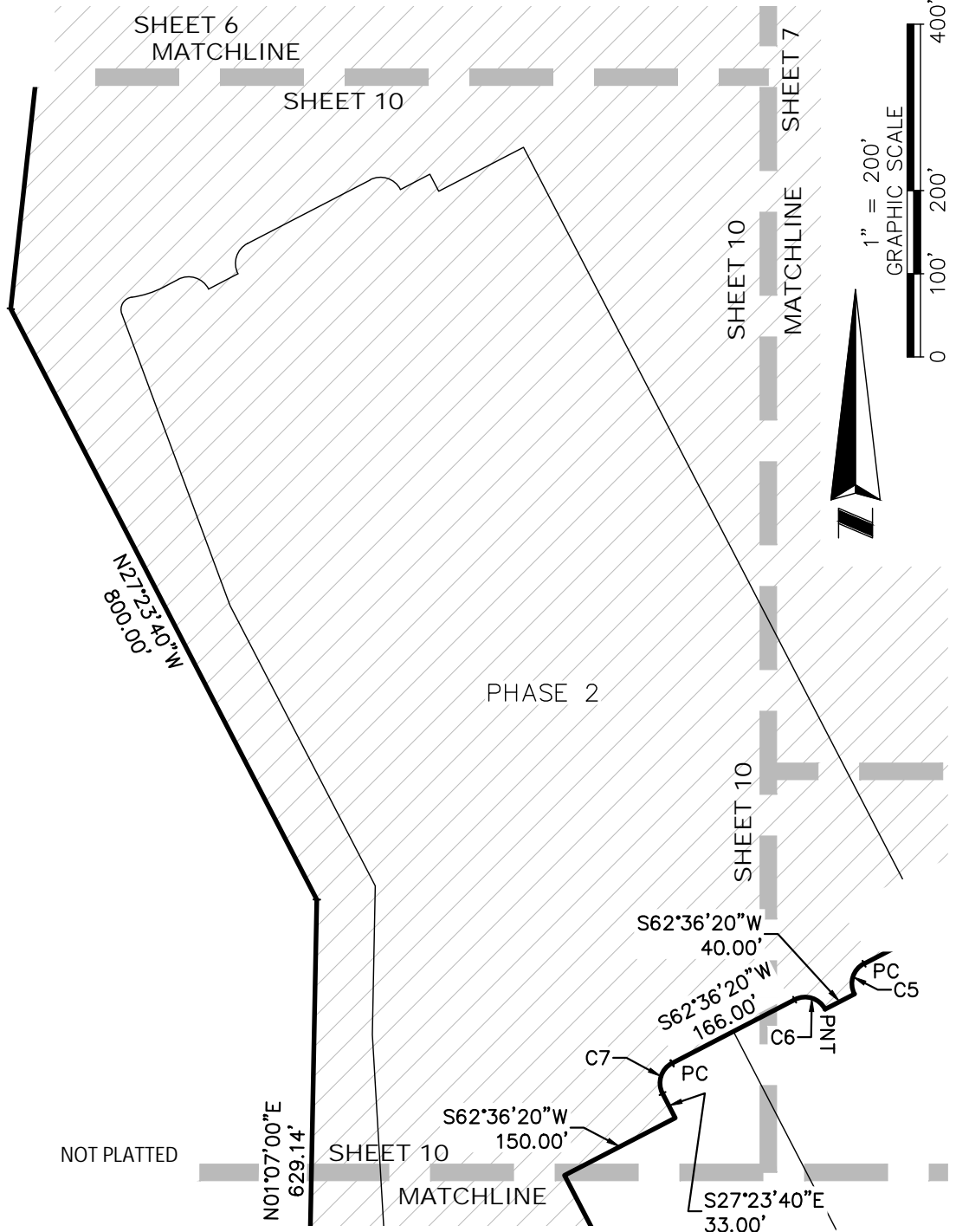
A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

LUCERNE PARK FRUIT  
ASSOCIATION  
PLAT BOOK 3B, PG 67  
276

NOT PLATTED



Curve Table					
Curve #	Radius	Delta	Chord	Chord Bearing	Length
C5	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'
C6	27.00'	90°00'00"	38.18'	N72°23'40"W	42.41'
C7	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'



SHEET 10 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
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# Exhibit A

## LEGAL DESCRIPTION:

COMMENCE AT A 4" x 4" CONCRETE MONUMENT WITH A DISK LABELED LB7454, LYING AT THE SOUTHWEST CORNER OF THE SOUTHEAST 1/4 OF SECTION 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, SAID POINT HAVING A NORTHING OF 1,347,673.47 FEET, AND AN EASTING OF 752,255.25 FEET IN REFERENCE TO THE STATE PLANE COORDINATE SYSTEM OF FLORIDA, NORTH AMERICAN DATUM OF 1983, 2011 ADJUSTMENT, AND RUN THENCE ALONG THE WEST BOUNDARY OF SAID SOUTHEAST 1/4, N00°05'30"W A DISTANCE OF 1379.25 FEET TO A POINT MONUMENTED WITH A ONE HALF INCH IRON ROD WITH CAP READING "PESURV LB8112", LYING ON THE NORTHERN RIGHT OF WAY OF MARTIN LUTHER KING BOULEVARD NE / AVENUE T NE (AS DESCRIBED IN OFFICIAL RECORD BOOK 748, PAGE 608 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA), SAID POINT LYING ON A CURVE CONCAVE NORTHEASTERLY, NON TANGENT TO THE PREVIOUS COURSE, HAVING A RADIUS OF 924.93 FEET, A DELTA ANGLE OF 13°36'00", CHORD LENGTH OF 219.03 FEET, AND CHORD BEARING N70°42'22"W. THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE, AN ARC DISTANCE OF 219.55 FEET TO A POINT OF REVERSE CURVATURE ON A CURVE HAVING A RADIUS OF 984.93 FEET, A DELTA ANGLE OF 17°29'50", CHORD LENGTH OF 299.61 FEET AND CHORD BEARING OF N72°39'17"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 300.78 FEET TO A POINT ON A CURVE HAVING A RADIUS OF 984.93 FEET, A CENTRAL ANGLE OF 9°30'10", CHORD LENGTH OF 163.17 FEET, AND CHORD BEARING OF N86°09'17"W. CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 163.35 FEET TO A POINT OF COMPOUND CURVATURE ON A CURVE HAVING A RADIUS OF 602.96 FEET, A CENTRAL ANGLE OF 23°57'00", CHORD LENGTH OF 250.21 FEET, AND CHORD BEARING OF S77°07'08"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 252.04 FEET TO THE EAST BOUNDARY OF THAT PARCEL DESCRIBED BY WARRANTY DEED IN OFFICIAL RECORD BOOK 4476, PAGE 439, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; RUN THENCE ALONG SAID EAST BOUNDARY N03°00'59"W A DISTANCE OF 10.76 FEET TO THE POINT OF BEGINNING; CONTINUE THENCE ALONG SAID EAST BOUNDARY THE FOLLOWING (13) COURSES: (1) N03°00'59"W A DISTANCE OF 827.20 FEET; (2) N27°38'59"W A DISTANCE OF 151.06 FEET; (3) N17°11'59"W A DISTANCE OF 119.50 FEET; (4) N02°16'59"W A DISTANCE OF 150.00 FEET; (5) N05°12'01"E A DISTANCE OF 279.98 FEET; (6) N02°52'01"E A DISTANCE OF 174.28 FEET; (7) N05°58'59"W A DISTANCE OF 107.84 FEET; (8) N24°03'59"W A DISTANCE OF 270.00 FEET; (9) N29°03'59"W A DISTANCE OF 273.00 FEET; (10) N07°36'59"W A DISTANCE 122.34 FEET; (11) N20°38'59"W A DISTANCE OF 229.76 FEET; (12) S84°36'01"W A DISTANCE OF 253.80 FEET; (13) N02°38'59"W A DISTANCE OF 423.10 FEET MORE OR LESS TO THE SOVEREIGN SUBMERGED LAND LINE FOR LAKE SMART; THENCE ALONG SAID SOVEREIGN SUBMERGED LAND LINE MEANDERED BY THE FOLLOWING (2) COURSES: (1) N37°11'01"E A DISTANCE OF 612.27 FEET; (2) N19°04'35"E A DISTANCE OF 692.87 FEET TO THE NORTH BOUNDARY OF A PERPETUAL CANAL EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 913, PAGE 237 AND CORRECTED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTH BOUNDARY S74°39'25"E A DISTANCE OF 424.92 FEET TO THE BOUNDARY OF WILLOWBROOK GOLF COURSE AS DESCRIBED IN OFFICIAL RECORDS BOOK 1006, PAGE 150 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID BOUNDARY OF WILLOWBROOK GOLF COURSE THE FOLLOWING (2) COURSES: (1) S03°20'11"E A DISTANCE OF 590.08 FEET; (2) S31°53'40"E A DISTANCE OF 165.00 FEET; THENCE DEPARTING SAID WILLOWBROOK GOLF COURSE BOUNDARY RUN S54°17'14"W A DISTANCE OF 112.40 FEET; THENCE S00°00'00"E A DISTANCE OF 110.00 FEET; THENCE N90°00'00"W A DISTANCE OF 94.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET; THENCE N90°00'00"E A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE 1220.00 FEET; THENCE N90°00'00"W A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET TO A NON TANGENT POINT ON A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 26.00 FEET, A DELTA ANGLE OF 90°00'00", A CHORD BEARING S45°00'00"W, A CHORD DISTANCE OF 36.77 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 40.84 FEET; THENCE S00°00'00"E A DISTANCE OF 94.00 FEET; THENCE N90°00'00"E A DISTANCE OF 189.44 FEET; THENCE S14°33'00"E A DISTANCE OF 31.85 FEET TO A NON TANGENT POINT ON A CURVE, CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 170.00 FEET, A DELTA ANGLE OF 12°41'01", A CHORD BEARING S58°44'10"W, A CHORD DISTANCE OF 37.56 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 37.63 FEET; S52°23'39"W A DISTANCE OF 136.87 FEET; THENCE S37°36'21"E A DISTANCE OF 70.00 FEET; THENCE S52°23'39"W A DISTANCE OF 289.39 FEET; TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 100.00 FEET, A DELTA ANGLE OF 55°24'38", A CHORD BEARING S24°41'20"W, A CHORD DISTANCE OF 92.98 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 96.71 FEET; THENCE S03°00'59"E A DISTANCE OF 1158.14 FEET; THENCE S17°23'22"E A DISTANCE OF 74.22 FEET TO NORTH RIGHT OF WAY OF AVENUE T NW (MARTIN LUTHER KING BOULEVARD NE) AS DESCRIBED IN OFFICIAL RECORD BOOK 13012, PAGE 1751, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SAID POINT LYING ON A CURVE NON TANGENT TO THE PREVIOUS COURSE HAVING A RADIUS OF 612.96 FEET, A DELTA ANGLE OF 08°39'27", A CHORD BEARING S69°50'49"W, A CHORD DISTANCE OF 92.53 FEET; RUN THENCE ALONG SAID CURVE AN NORTH RIGHT OF WAY LINE AN ARC DISTANCE OF 92.62 FEET TO THE POINT OF BEGINNING.

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RAISED SEAL



**BASEPOINT**  
SURVEYING, INC.

MAILING: P.O. BOX 253, BARTOW, FL 33831  
OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
PHONE: (863) 537-7413 WWW.BASEPOINTSURVEYING.COM  
FLORIDA CERTIFICATE OF AUTHORIZATION # LB 8112

ROBERT E. LAZENBY, IV, P.S.M. # 6369

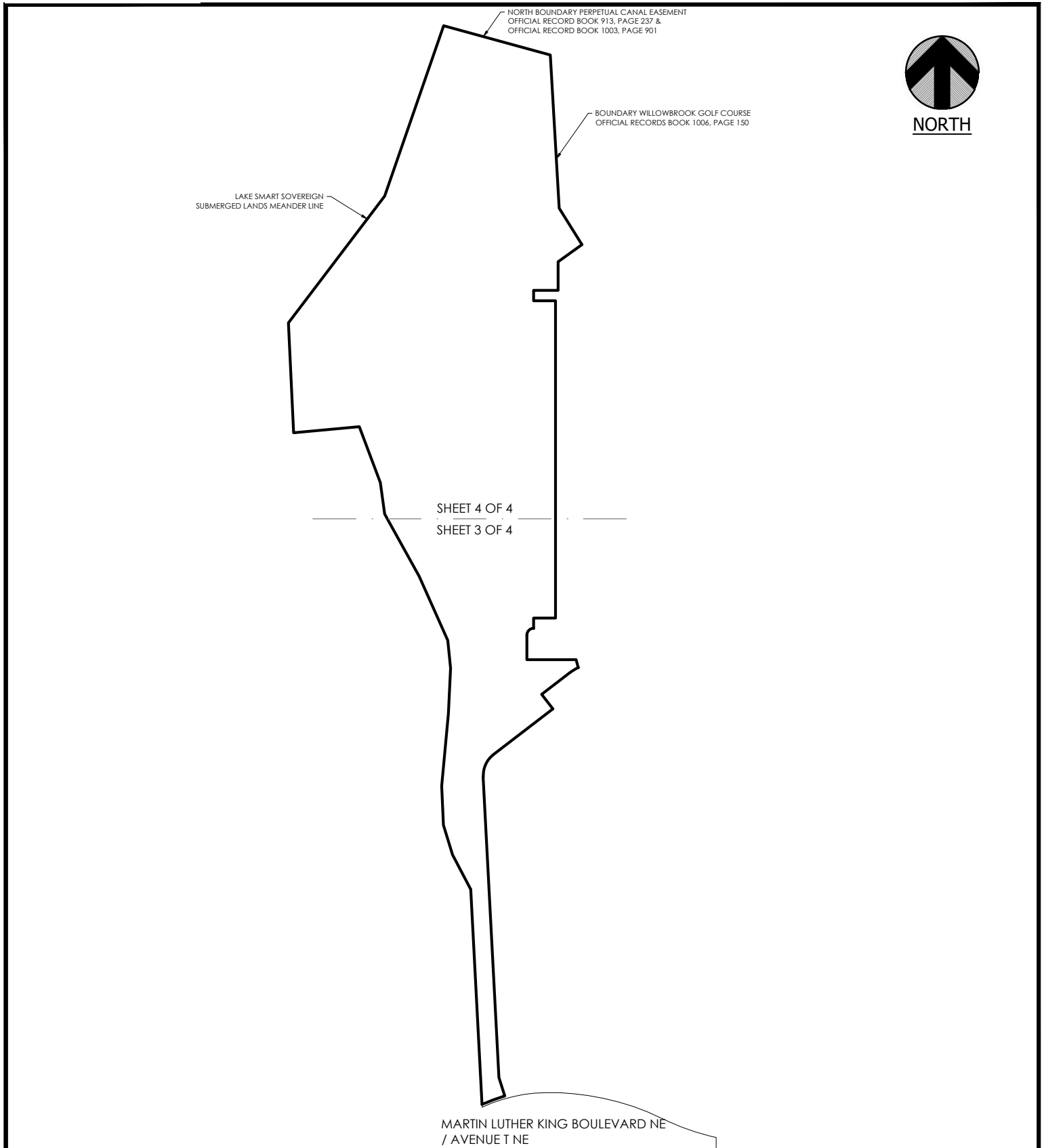
WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 1 OF 4

DRAWING: #####

JOB #11153

# Exhibit A



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WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 2 OF 4

ROBERT E. LAZENBY, IV, P.S.M. # 6369

DRAWING: #####

JOB #11153

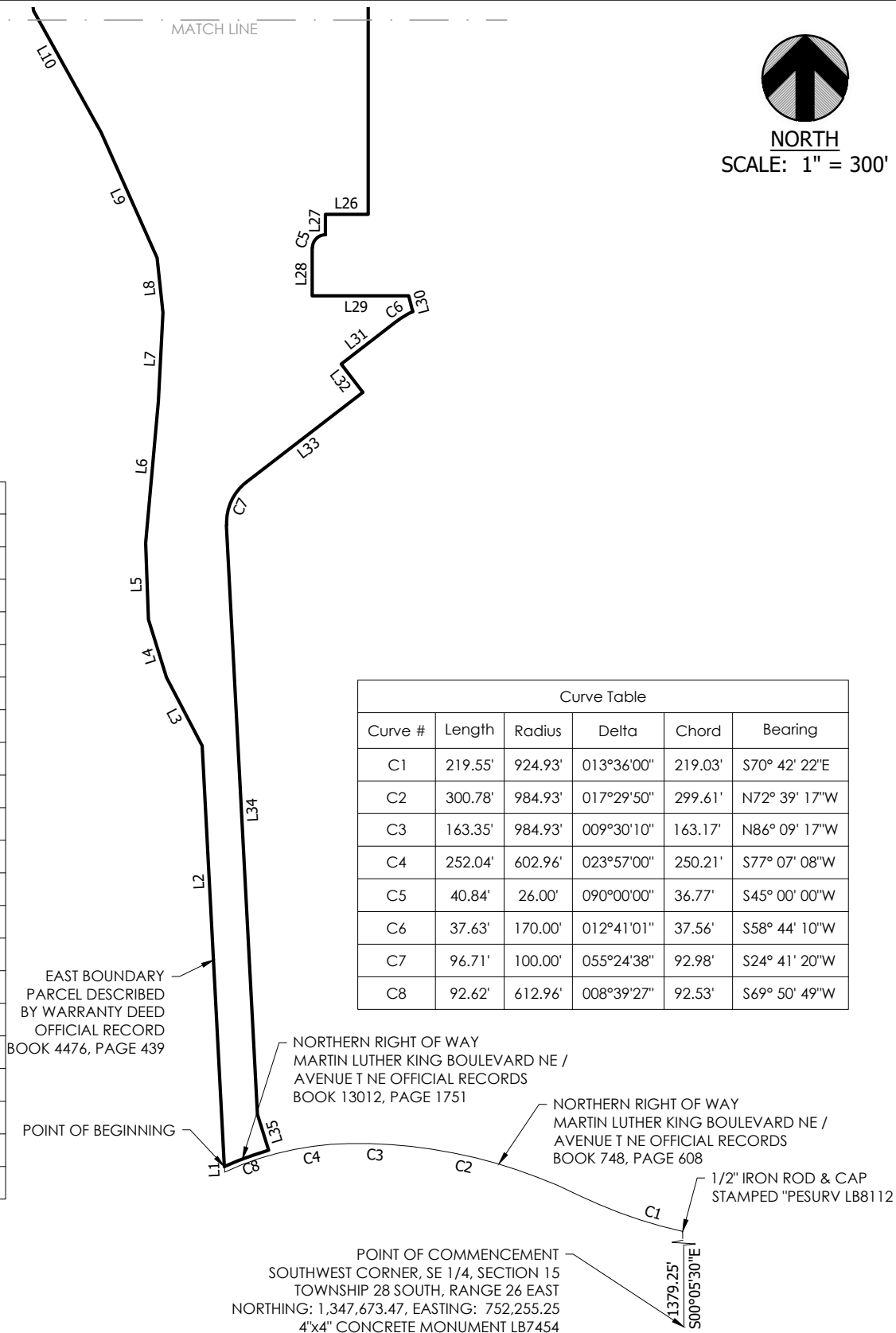
# Exhibit A



NORTH  
SCALE: 1" = 300'

LINE TABLE		
LINE #	LENGTH	BEARING
L1	10.76'	N03° 00' 59"W
L2	827.20'	N03° 00' 59"W
L3	151.06'	N27° 38' 59"W
L4	119.50'	N17° 11' 59"W
L5	150.00'	N02° 16' 59"W
L6	279.98'	N05° 12' 01"E
L7	174.28'	N02° 52' 01"E
L8	107.84'	N05° 58' 59"W
L9	270.00'	N24° 03' 59"W
L10	273.00'	N29° 03' 59"W
L26	84.00'	N90° 00' 00"W
L27	40.00'	S00° 00' 00"E
L28	94.00'	S00° 00' 00"E
L29	189.44'	N90° 00' 00"E
L30	31.85'	S14° 33' 00"E
L31	136.87'	S52° 23' 39"W
L32	70.00'	S37° 36' 21"E
L33	289.39'	S52° 23' 39"W
L34	1158.14'	S03° 00' 59"E
L35	74.22'	S17° 23' 22"E

Curve Table					
Curve #	Length	Radius	Delta	Chord	Bearing
C1	219.55'	924.93'	013°36'00"	219.03'	S70° 42' 22"E
C2	300.78'	984.93'	017°29'50"	299.61'	N72° 39' 17"W
C3	163.35'	984.93'	009°30'10"	163.17'	N86° 09' 17"W
C4	252.04'	602.96'	023°57'00"	250.21'	S77° 07' 08"W
C5	40.84'	26.00'	090°00'00"	36.77'	S45° 00' 00"W
C6	37.63'	170.00'	012°41'01"	37.56'	S58° 44' 10"W
C7	96.71'	100.00'	055°24'38"	92.98'	S24° 41' 20"W
C8	92.62'	612.96'	008°39'27"	92.53'	S69° 50' 49"W



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WILLOWBROOK SOUTH  
 Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
 NOT A SURVEY  
 SHEET 3 OF 4

ROBERT E. LAZENBY, IV, P.S.M. # 6369

DRAWING: #####

JOB #11153

# Exhibit A

NORTH BOUNDARY PERPETUAL CANAL EASEMENT  
OFFICIAL RECORD BOOK 913, PAGE 237 &  
OFFICIAL RECORD BOOK 1003, PAGE 901



**NORTH**  
SCALE: 1" = 300'

BOUNDARY WILLOWBROOK GOLF COURSE  
OFFICIAL RECORDS BOOK 1006, PAGE 150

LAKE SMART SOVEREIGN  
SUBMERGED LANDS MEANDER LINE

EAST BOUNDARY  
PARCEL DESCRIBED  
BY WARRANTY DEED  
OFFICIAL RECORD  
BOOK 4476, PAGE 439

LINE TABLE		
LINE #	LENGTH	BEARING
L9	270.00'	N24° 03' 59"W
L10	273.00'	N29° 03' 59"W
L11	122.34'	N07° 36' 59"W
L12	229.76'	N20° 38' 59"W
L13	253.80'	S84° 36' 01"W
L14	423.10'	N02° 38' 59"W
L15	612.27'	N37° 11' 01"E
L16	692.87'	N19° 04' 35"E
L17	424.92'	S74° 39' 25"E
L18	590.08'	S03° 20' 11"E
L19	165.00'	S31° 53' 40"E
L20	112.40'	S54° 17' 14"W
L21	110.00'	S00° 00' 00"E
L22	94.00'	N90° 00' 00"W
L23	40.00'	S00° 00' 00"E
L24	84.00'	N90° 00' 00"E
L25	1220.00'	S00° 00' 00"E
L26	84.00'	N90° 00' 00"W
L27	40.00'	S00° 00' 00"E

MATCH LINE

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**BASEPOINT**  
SURVEYING, INC.

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PHONE: (863) 537-7413 WWW.BASEPOINTSURVEYING.COM  
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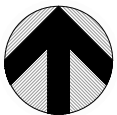
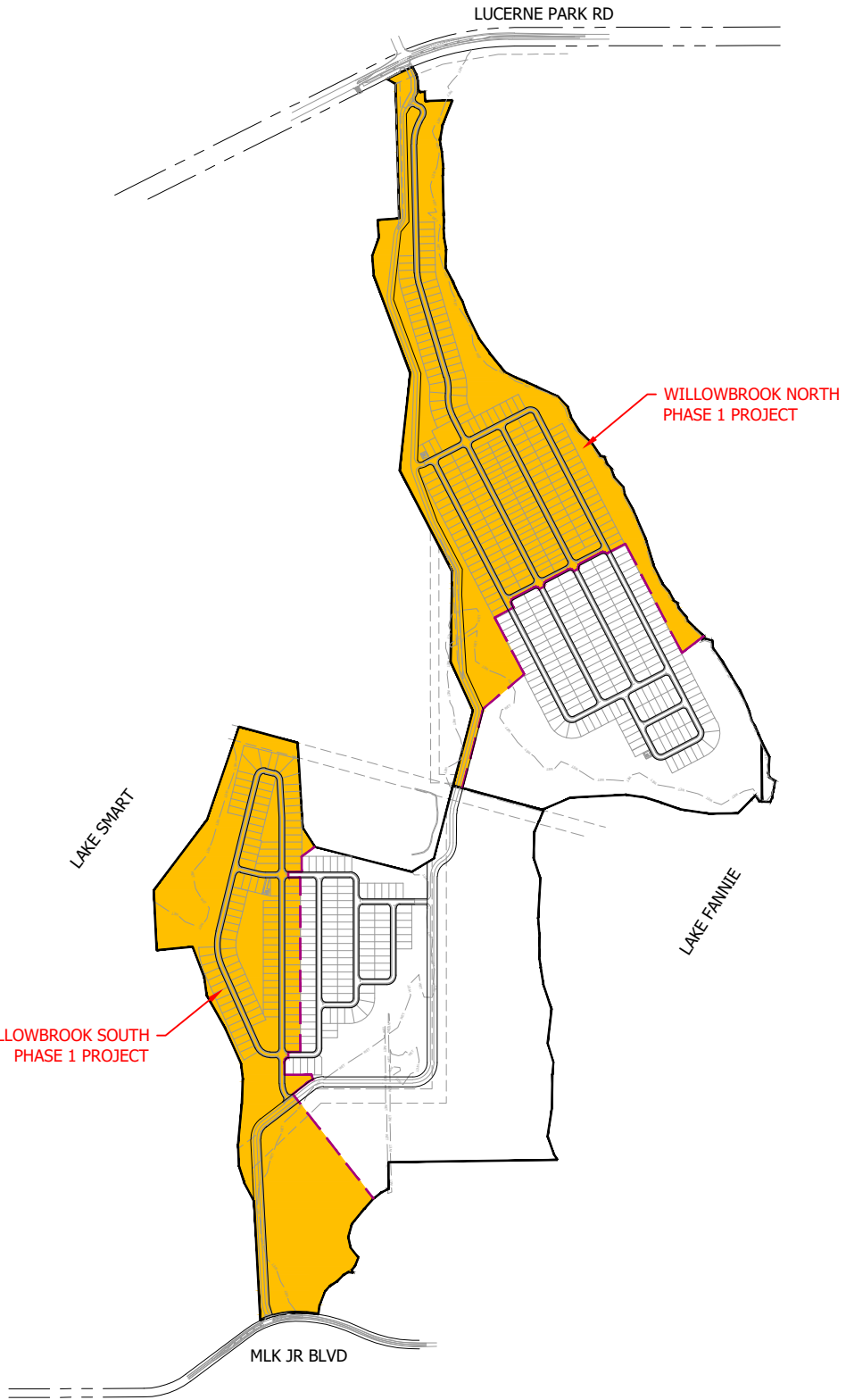
ROBERT E. LAZENBY, IV, P.S.M. # 6369

WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 4 OF 4

DRAWING: #####

JOB #11153



NORTH

SCALE: 1" = 1,200'



**SLOAN**  
Engineering Group

150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
PHONE: (863) 800-3046 - FAX: (863) 800-1159  
FLORIDA CERTIFICATE OF AUTHORIZATION (FLCA) #26247

WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT

*EXHIBIT B*  
**ASSESSMENT AREA 1 PROJECT**

SLOAN ENGINEERING GROUP, INC.

JOB # 2701



**Exhibit B**

*First Supplemental Special Assessment Methodology Report, dated March 26, 2024*

**SUPPLEMENTAL**  
**ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE**

**FOR**

**WILLOWBROOK**

**COMMUNITY DEVELOPMENT DISTRICT**

**Date: March 26, 2024**

**Prepared by**

**Governmental Management Services - Central Florida, LLC**  
**219 E. Livingston Street**  
**Orlando, FL 32801**



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**GMS-CF, LLC does not represent the Willowbrook Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Willowbrook Community Development District with financial advisory services or offer investment advice in any form.**

## **1.0 Introduction**

The Willowbrook Community Development District is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes (the “District”), as amended. The District plans to issue approximately \$8,900,000 of tax exempt bonds (the “Series 2024 Bonds” or “Bonds”) for the purpose of financing certain infrastructure improvements within the District consisting of Phase 1 of development within the District (herein “Assessment Area One”), more specifically described in the 2024 Supplemental Engineer’s Report dated March 26, 2024, prepared by Sloan Engineering Group, Inc. as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of public infrastructure improvements consisting of improvements that benefit property owners within Assessment Area One within the District.

### **1.1 Purpose**

This Preliminary Supplemental Assessment Methodology Report for Assessment Area One (the “Supplemental Report”) supplements the Master Assessment Methodology dated November 16, 2023 (together the “Assessment Report”) and provides for an assessment methodology for allocating the debt to be incurred by the District to benefiting properties within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from a portion of the District’s capital improvement plan (“Assessment Area One Project”). This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Section 197.3632, Florida Statutes or any other legal means of collection available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

### **1.2 Background**

The District currently includes approximately 284.91 acres entirely within the City of Winer Haven, Polk County, Florida. Assessment Area One within the District envisions 356 residential units (herein the “Development Program”). The proposed Development Program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified accordingly.

The public improvements contemplated by the District that comprises the Assessment Area One Project will provide facilities that benefit certain property within the District, including Assessment Area One. The Assessment Area One Project is delineated in the Engineer's Report. Specifically, the District will construct and/or acquire certain offsite improvements, stormwater management, utilities (water, sewer, reuse), lighting, roadway, landscape/hardscape/irrigation/entry features, parks and recreation (amenities), professional services/permitting, and contingency. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Assessment Area One Project.
2. The District Engineer determines the assessable acres that benefit from the District's Assessment Area One Project.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct the Assessment Area One Project.
4. This amount is initially divided equally among the benefited properties on a prorated gross acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

### **1.3 Special Benefits and General Benefits**

Improvements undertaken by the District create special and peculiar benefits to assessable property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Supplemental Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to the assessable property within the District. The implementation of the Assessment Area One Project enables properties within the District's boundaries to be developed. Without the District's Assessment Area One Project, there would be no infrastructure to support development of land within the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside the District will benefit from the provision of the District's Assessment Area One Project. However, these benefits will be incidental to the District's Assessment Area One Project, which is designed solely to meet the needs of property within the District. Properties outside the District boundaries do not depend upon the District's Assessment Area One

Project. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

**1.4 Requirements of a Valid Assessment Methodology**

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The assessments must be fairly and reasonably allocated to the properties being assessed.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

**1.5 Special Benefits Exceed the Costs Allocated**

The special benefits provided to the property owners within the District are greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Assessment Area One Project will cost approximately \$20,778,430. The District's Underwriter projects that financing costs required to fund the infrastructure improvements, including project costs, the cost of issuance of the Bonds, the funding of debt service reserves and capitalized interest, will be approximately \$8,900,000. Additionally, funding required to complete the Assessment Area One Project which is not financed with Bonds will be funded by the developer(s) or through the issuance of an additional series of bonds. Without the Assessment Area One Project, the property would not be able to be developed and occupied by future residents of the community.

**2.0 Assessment Methodology**

**2.1 Overview**

The District is planning to issue approximately \$8,900,000 in Bonds to fund all or a portion of the District's Assessment Area One Project, provide for capitalized interest, a debt service reserve account and cost of issuance. It is the purpose of this Supplemental Report to allocate the \$8,900,000 in debt to the properties within the District benefiting from the Assessment Area One Project.

Table 1 identifies the proposed land uses as identified by the developer of the land within Assessment Area One of the District which will ultimately secure the Series 2024 Bonds. The District has relied on the Engineer's Report to develop the costs of the Assessment Area One Project needed to support the Development Program; these construction costs are outlined in Table 2. The improvements needed to support the

Development Program are described in detail in the Engineer's Report and are estimated to cost \$20,778,430. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Assessment Area One Project and related costs was determined by the District's Underwriter to total approximately \$8,900,000. Table 3 shows the breakdown of the bond sizing.

## **2.2 Allocation of Debt**

Allocation of debt is a continuous process until the development plan is completed. The Assessment Area One Project funded by District Bonds benefits all developable acres within the District. The initial assessments will be levied on an equal basis to all acres within Assessment Area One within the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within the District are benefiting from the improvements.

Once platting or the recording of declaration of condominium, ("Assigned Properties") has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive. The Unassigned Properties, defined as property that has not been platted, assigned development rights or subjected to a declaration of condominium, will continue to be assessed on a per acre basis ("Unassigned Properties"). Eventually the development plan will be completed and the debt relating to the Bonds will be allocated to the planned 356 residential units within the District, which are the beneficiaries of the Assessment Area One Project, as depicted in Table 5 and Table 6. If there are changes to the development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the developer is required. The process is outlined in Section 3.0

In order for debt service assessment levels to be consistent with market conditions, developer contributions are recognized. This is reflected on Table 5. Based on the product type and number of units anticipated to absorb expected Bond principal, it is estimated that the CDD will recognize a developer contribution equal to \$1,915,000 in eligible infrastructure.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

## **2.3 Allocation of Benefit**

The Assessment Area One Project consists of offsite improvements, stormwater management, utilities (water, sewer, reuse), lighting, roadway, landscape/hardscape/irrigation/entry features, parks and recreation (amenities), professional services/permitting, and contingency. There are two residential product

types within the planned development. The single family 50' product type has been set as the base unit and has been assigned one equivalent residential unit ("ERU"). The Assessment Area One Project is reflected in Table 2. There may be other improvements constructed in Assessment Area One, but not funded by the Series 2024 Bonds. It is contemplated that the developer will fund these costs and may be reimbursed from a future bond issue. Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

## **2.4 Lienability Test: Special and Peculiar Benefit to the Property**

Construction and/or acquisition by the District of its proposed Assessment Area One Project will provide several types of systems, facilities and services for its residents. These include offsite improvements, stormwater management, utilities (water, sewer, reuse), lighting, roadway, landscape/hardscape/irrigation/entry features, parks and recreation (amenities), professional services/permitting, and contingency. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of Assessment Area One Project, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

## **2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments**

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type).



The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of the District's Assessment Area One Project have been apportioned to the property according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Assessment Area One Project is developed or acquired and financed by the District.

### **3.0 True Up Mechanism**

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Property. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, at the time Unassigned Properties become Assigned Properties, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the proposed plat, or site plan approval. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no adjustment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding Bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

### **4.0 Assessment Roll**

The District will initially allocate Series 2024 Assessments across the property within Assessment Area One of the District on a gross acreage basis. As Assigned Property

becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in the District prior to the time final Assigned Properties become known. At this time the debt associated with the District's Assessment Area One Project will be distributed evenly across the acres within the District. As the development process occurs, the debt will be distributed against the Assigned Property in the manner described in this Assessment Report. The current assessment roll is depicted in Table 7.

**TABLE 1**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**DEVELOPMENT PROGRAM**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

Product Types	Phase 1 South	Phase 1 North	Totals	ERUs per Unit (1)	Total ERUs
Single Family 40'	0	50	50	0.80	40
Single Family 50'	121	185	306	1.00	306
<b>Total Units</b>	<b>121</b>	<b>235</b>	<b>356</b>		<b>346</b>

(1) Benefit is allocated on an ERU basis; based on density of planned development, with a Single Family 50' unit equal to 1 ERU

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 2**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**INFRASTRUCTURE COST ESTIMATES**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

Assessment Area One Project (1)	Total Cost Estimate
Offsite Improvements	\$ 278,443
Stormwater Management	\$ 4,915,598
Utilities (Water, Sewer, Reuse)	\$ 6,343,946
Lighting	\$ 160,200
Roadway	\$ 2,971,681
Landscape/Hardscape/Irrigation/Entry Features	\$ 658,794
Parks and Recreation (Amenities)	\$ 1,708,000
Professional Services/Permitting	\$ 722,680
Contingency	\$ 3,019,088
<b>Total</b>	<b>\$ 20,778,430</b>

(1) A detailed description of these improvements is provided in the 2024 Supplemental Engineer's Report dated March 26, 2024

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 3**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**BOND SIZING**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

<b>Description</b>	<b>Total</b>
Construction Account	\$ 7,316,425
Debt Service Reserve	\$ 646,575
Capitalized Interest	\$ 534,000
Underwriters Discount	\$ 178,000
Cost of Issuance	\$ 225,000
<b>Par Amount*</b>	<b>\$ 8,900,000</b>

Bond Assumptions:

Average Coupon	6.00%
Amortization	30 years
Capitalized Interest	12 Months
Debt Service Reserve	Max Annual D/S
Underwriters Discount	2%

\* Par amount is subject to change based on the actual terms at the sale of the Bonds

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 4  
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
ALLOCATION OF BENEFIT  
SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

Product Types	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements	
					Costs Per Product Type	Improvement Costs Per Unit
Single Family 40'	50	0.80	40	11.56%	\$ 2,402,131	\$ 48,043
Single Family 50'	306	1.00	306	88.44%	\$ 18,376,299	\$ 60,053
<b>Totals</b>	<b>356</b>		<b>346</b>	<b>100.00%</b>	<b>\$ 20,778,430</b>	

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 5**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**ALLOCATION OF TOTAL BENEFIT/PAR DEBT TO EACH PRODUCT TYPE**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

Product Types	No. of Units *	Total Improvements Costs Per Product Type	Potential Allocation of Par Debt Per Product Type	Developer Contributions**	Allocation of Par Debt Per Product Type	Revised Par Debt Per Unit
Single Family 40'	50	\$ 2,402,131	\$ 1,250,289	\$ (289)	\$ 1,250,000	\$ 25,000
Single Family 50'	306	\$ 18,376,299	\$ 9,564,711	\$ (1,914,711)	\$ 7,650,000	\$ 25,000
<b>Totals</b>	<b>356</b>	<b>\$ 20,778,430</b>	<b>\$ 10,815,000</b>	<b>\$ (1,915,000)</b>	<b>\$ 8,900,000</b>	

\* Unit mix is subject to change based on marketing and other factors

\*\* In order for debt service assessment levels to be consistent with market conditions, developer contributions are recognized. Based on the product type and number of units anticipated to absorb the Bond Principal, it is estimated that the CDD will recognize a developer contribution equal to \$1,915,000 in eligible infrastructure.

Prepared by: Governmental Management Services - Central Florida, LLC

**TABLE 6**  
**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT**  
**PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE**  
**SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE**

Product Types	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Single Family 40'	50	\$ 1,250,000.00	\$ 25,000.00	\$ 90,811.14	\$ 1,816.22	\$ 1,952.93
Single Family 50'	306	\$ 7,650,000.00	\$ 25,000.00	\$ 555,764.17	\$ 1,816.22	\$ 1,952.93
<b>Totals</b>	<b>356</b>	<b>\$ 8,900,000.00</b>		<b>\$ 646,575.31</b>		

(1) This amount includes 7% for collection fees and early payment discounts when collected on the Polk County Tax Bill

\* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC



<p>TABLE 7  WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  PRELIMINARY ASSESSMENT ROLL  SUPPLEMENTAL ASSESSMENT METHODOLOGY FOR ASSESSMENT AREA ONE</p>
--

Owner	Property*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
Jeffrey & JoAnn Yeager	Assessment Area One	117.91	\$ 75,481.94	\$ 8,900,000.00	\$ 646,575.31	\$ 695,242.27
<b>Totals</b>		<b>117.91</b>		<b>\$ 8,900,000.00</b>	<b>\$ 646,575.31</b>	<b>\$ 695,242.27</b>

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

\*See Attached Legal Description

Annual Assessment Periods	30
Average Coupon Rate (%)	6.00%
Maximum Annual Debt Service	\$646,575

Prepared by: Governmental Management Services - Central Florida, LLC

# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

AREA ABOVE RESERVED FOR RECORDING INFORMATION

## DESCRIPTION

A PARCEL OF LAND BEING A REPLAT OF PORTIONS OF LOTS 258, 267, 268, AND UNNAMED RIGHT-OF-WAYS OF THE PLAT OF LUCERNE PARK FRUIT ASSOCIATION, RECORDED IN PLAT BOOK 3B, PAGE 67 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SITUATED WITHIN SECTIONS 10, 11, 14 & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, CITY OF WINTER HAVEN, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 10, TOWNSHIP 28 SOUTH, RANGE 26 EAST; THENCE, ALONG THE EAST LINE OF SAID SECTION 10, RUN SOUTH 00°07'28" EAST A DISTANCE OF 137.45 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY OF STATE ROAD NO. 544 (LUCERNE PARK ROAD); THENCE, RUN SOUTH 89°53'19" WEST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE A DISTANCE OF 1699.36 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 22°43'03", A CHORD BEARING SOUTH 78°31'48" WEST WITH A CHORD DISTANCE OF 726.69 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 731.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING; THENCE, DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE FOLLOWING FIFTY-EIGHT (58) COURSES AS DESCRIBED BY A SURVEY PEsURV, INC., PROJECT NO. 1579, ROBERT E. LAZENBY IV, P.E. #52006, PSM #6389, RUN (1) SOUTH 24°14'34" EAST A DISTANCE OF 65.67 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 102.00 FEET, A CENTRAL ANGLE OF 22°30'16", A CHORD BEARING SOUTH 12°59'26" EAST WITH A CHORD DISTANCE OF 39.81 FEET; THENCE, ALONG SAID CURVE, RUN (2) A DISTANCE OF 40.06 FEET TO A POINT OF TANGENCY; THENCE RUN (3) SOUTH 01°44'19" EAST A DISTANCE OF 61.72 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 17.00 FEET, A CENTRAL ANGLE OF 90°00'03", A CHORD BEARING SOUTH 46°44'17" EAST WITH A CHORD DISTANCE OF 24.04 FEET; THENCE, ALONG SAID CURVE, (4) RUN A DISTANCE OF 26.70 FEET TO A POINT OF TANGENCY; THENCE RUN (5) NORTH 88°15'41" EAST A DISTANCE OF 29.84 FEET; THENCE RUN (6) SOUTH 01°44'19" EAST A DISTANCE OF 65.00 FEET; THENCE RUN (7) NORTH 88°15'41" EAST A DISTANCE OF 191.46 FEET; THENCE RUN (8) SOUTH 21°47'55" WEST A DISTANCE OF 182.23 FEET; THENCE RUN (9) SOUTH 10°18'49" WEST A DISTANCE OF 111.02 FEET; THENCE RUN (10) SOUTH 06°20'28" EAST A DISTANCE OF 31.78 FEET; THENCE RUN (11) SOUTH 10°24'42" EAST A DISTANCE OF 54.63 FEET; THENCE RUN (12) SOUTH 05°19'55" EAST A DISTANCE OF 113.33 FEET; THENCE RUN (13) SOUTH 05°26'27" WEST A DISTANCE OF 49.92 FEET; THENCE RUN (14) SOUTH 01°21'11" EAST A DISTANCE OF 279.65 FEET; THENCE RUN (15) SOUTH 01°30'16" EAST A DISTANCE OF 33.99 FEET; THENCE RUN (16) SOUTH 01°07'03" WEST A DISTANCE OF 61.24 FEET; THENCE RUN (17) SOUTH 03°14'57" EAST A DISTANCE OF 61.33 FEET; THENCE RUN (18) SOUTH 09°38'37" EAST A DISTANCE OF 85.84 FEET; THENCE RUN (19) SOUTH 02°33'05" WEST A DISTANCE OF 82.31 FEET; THENCE RUN (20) SOUTH 00°59'55" WEST A DISTANCE OF 41.05 FEET; THENCE RUN (21) SOUTH 27°20'51" EAST A DISTANCE OF 119.34 FEET; THENCE RUN (22) SOUTH 21°55'15" EAST A DISTANCE OF 43.92 FEET;

[CONTINUED ON SHEET 2 OF 10]

## SURVEYOR'S NOTES

1. THE SURVEYOR HAS NOT ABSTRACTED THE LAND SHOWN HEREON FOR EASEMENTS, RIGHT OF WAY, RESTRICTIONS OF RECORD WHICH MAY AFFECT THE TITLE OR USE OF THE LAND
2. NO IMPROVEMENTS HAVE BEEN LOCATED.
3. NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED PROFESSIONAL SURVEYOR & MAPPER PER F.S. 472.025 OR THE CERTIFIED ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA LICENSED PROFESSIONAL SURVEYOR & MAPPER PER F.A.C. 5J-17.062(2) AND 5J17.062(3).
4. THIS DOCUMENT CONSISTS OF 2 PAGES AND IS NOT FULL OR COMPLETE WITHOUT BOTH BEING PRESENT.
5. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. 544 (LUCERNE PARK ROAD), WHICH BEARS SOUTH 89°53'19" EAST, ASSUMED.
6. THIS IS NOT A BOUNDARY SURVEY, BUT A GRAPHICAL REPRESENTATION OF THE LEGAL DESCRIPTION INCLUDED HEREIN.

SHEET 1 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF

SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH,  
RANGE 26 EAST

CITY OF WINTER HAVEN, POLK COUNTY, FLORIDA



**AMERICAN SURVEYING  
& MAPPING, INC.**

**NDDS NATIONAL DUE  
DILIGENCE SERVICES**  
A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

221 Circle Drive, Maitland, FL 32751 Phone: 407-426-7979

LB#6393 nationalduediligenceservices.com

I HEREBY CERTIFY THAT THIS SKETCH OF DESCRIPTION, SUBJECT TO THE SURVEYOR'S NOTES CONTAINED HEREON, MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.

E. GLENN TURNER, PSM #5643

DATE:

JOB NO.:	DATE	REVISIONS	TECH
230637			
SCALE: VARIES			
FIELD DATE: N/A			
FIELD BY: N/A			
DRAWN BY: CF			
APPROVED BY: EGT			
DRAWING FILE #			
WILLOWBROOK NORTH PHASE 1 AND 2 SOD 3-26-24.DWG			

# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

## DESCRIPTION

THENCE RUN (23) SOUTH 25°25'05" EAST A DISTANCE OF 46.73 FEET; THENCE RUN (24) SOUTH 29°18'59" EAST A DISTANCE OF 62.53 FEET; THENCE RUN (25) SOUTH 18°08'22" EAST A DISTANCE OF 69.12 FEET THENCE RUN (26) SOUTH 25°45'04" EAST A DISTANCE OF 203.70 FEET; THENCE RUN (27) SOUTH 35°31'25" EAST A DISTANCE OF 129.37 FEET; THENCE RUN (28) SOUTH 39°05'37" EAST A DISTANCE OF 170.07 FEET; THENCE RUN (29) SOUTH 62°35'36" EAST A DISTANCE OF 86.01 FEET; THENCE RUN (30) SOUTH 67°18'39" EAST A DISTANCE OF 81.88 FEET; THENCE RUN (31) SOUTH 65°17'05" EAST A DISTANCE OF 86.19 FEET; THENCE RUN (32) SOUTH 65°14'32" EAST A DISTANCE OF 160.88 FEET; THENCE RUN (33) SOUTH 42°25'05" EAST A DISTANCE OF 99.09 FEET; THENCE RUN (34) SOUTH 16°46'33" EAST A DISTANCE OF 71.63 FEET; THENCE RUN (35) SOUTH 31°17'48" EAST A DISTANCE OF 112.99 FEET; THENCE RUN (36) SOUTH 45°31'19" EAST A DISTANCE OF 123.81 FEET; THENCE RUN (37) SOUTH 33°31'02" EAST A DISTANCE OF 108.20 FEET; THENCE RUN (38) SOUTH 75°18'46" EAST A DISTANCE OF 30.67 FEET; THENCE RUN (39) SOUTH 18°52'36" EAST A DISTANCE OF 49.22 FEET; THENCE RUN (40) SOUTH 42°51'44" EAST A DISTANCE OF 44.94 FEET; THENCE RUN (41) SOUTH 18°43'34" EAST A DISTANCE OF 61.08 FEET; THENCE RUN (42) SOUTH 41°25'19" EAST A DISTANCE OF 99.47 FEET; THENCE RUN (43) SOUTH 10°00'58" EAST A DISTANCE OF 49.92 FEET; THENCE RUN (44) SOUTH 28°45'37" EAST A DISTANCE OF 128.89 FEET; THENCE RUN (45) SOUTH 22°27'37" EAST A DISTANCE OF 48.99 FEET; THENCE RUN (46) SOUTH 23°23'08" EAST A DISTANCE OF 168.86 FEET; THENCE RUN (47) SOUTH 18°38'33" EAST A DISTANCE OF 14.11 FEET; THENCE RUN (48) SOUTH 16°12'55" EAST A DISTANCE OF 173.77 FEET; THENCE RUN (49) SOUTH 26°02'45" EAST A DISTANCE OF 146.50 FEET; THENCE RUN (50) SOUTH 39°50'19" EAST A DISTANCE OF 74.25 FEET; THENCE RUN (51) SOUTH 27°05'27" EAST A DISTANCE OF 68.44 FEET; THENCE RUN (52) SOUTH 56°07'54" EAST A DISTANCE OF 30.87 FEET; THENCE RUN (53) SOUTH 13°44'32" EAST A DISTANCE OF 32.09 FEET; THENCE RUN (54) SOUTH 38°42'48" EAST A DISTANCE OF 90.93 FEET; THENCE RUN (55) SOUTH 17°00'26" EAST A DISTANCE OF 22.47 FEET; THENCE RUN (56) SOUTH 46°15'23" EAST A DISTANCE OF 70.76 FEET; THENCE RUN (57) SOUTH 47°18'33" EAST A DISTANCE OF 92.46 FEET; THENCE RUN (58) SOUTH 45°47'01" WEST A DISTANCE OF 27.26 FEET; THENCE DEPARTING SAID COURSES RUN SOUTH 53°03'14" WEST A DISTANCE OF 174.46 FEET; THENCE RUN NORTH 27°23'40" WEST A DISTANCE OF 860.00 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.28 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 81°42'30", AND A CHORD DISTANCE OF 35.32 FEET WHICH BEARS NORTH 76°32'25" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 38.50 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 176.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 33.00 FEET;

[CONTINUED ON SHEET 3 OF 10]

SHEET 2 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

R = RADIUS  
Δ = CENTRAL ANGLE (DELTA)  
CH = CHORD DISTANCE  
CB = CHORD BEARING  
L = ARC LENGTH  
LB = LICENSED BUSINESS  
PC = POINT OF CURVATURE  
PNT = POINT OF NON-TANGENCY  
PSM = PROFESSIONAL SURVEYOR AND MAPPER

**ASM** AMERICAN  
SURVEYING  
& MAPPING, INC.

**NDDS** NATIONAL DUE DILIGENCE SERVICES  
A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

LB#6393 221 Circle Drive, Maitland, FL 32751 nationalduediligenceservices.com 407-426-7979

# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

## DESCRIPTION

THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.00 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 450.00 FEET; THENCE RUN SOUTH 50°15'56" WEST A DISTANCE OF 372.20 FEET; THENCE RUN SOUTH 14°51'12" WEST A DISTANCE OF 565.57 FEET TO A POINT ON THE NORTH LINE OF THAT PERPETUAL 100 FOOT WIDE EASEMENT AS RECORDED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA; THENCE ALONG SAID NORTH LINE RUN NORTH 74°39'11" WEST A DISTANCE OF 70.00 FEET; THENCE DEPARTING SAID NORTH LINE ALONG AFORESAID COURSES DESCRIBED BY A SURVEY PESURV INC., RUN THE FOLLOWING TWELVE (12) COURSES AND DISTANCES: (1) NORTH 14°51'12" EAST A DISTANCE OF 540.00 FEET; THENCE RUN (2) NORTH 24°23'40" WEST A DISTANCE OF 380.00 FEET; THENCE RUN (3) NORTH 01°07'00" EAST A DISTANCE OF 629.14 FEET; THENCE RUN (4) NORTH 27°23'40" WEST A DISTANCE OF 800.00 FEET; THENCE RUN (5) NORTH 06°15'35" EAST A DISTANCE OF 680.00 FEET; THENCE RUN (6) NORTH 20°23'40" WEST A DISTANCE OF 735.00 FEET; THENCE RUN (7) NORTH 03°49'25" WEST A DISTANCE OF 140.00 FEET; THENCE RUN (8) NORTH 20°10'35" EAST A DISTANCE OF 130.00 FEET; THENCE RUN (9) NORTH 03°49'25" WEST A DISTANCE OF 125.00 FEET; THENCE RUN (10) NORTH 86°10'35" EAST A DISTANCE OF 150.00 FEET; THENCE RUN (11) NORTH 01°24'48" WEST A DISTANCE OF 941.77 FEET; THENCE RUN (12) NORTH 59°53'40" WEST A DISTANCE OF 70.00 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OF WAY LINE OF STATE ROAD NO. 544, THENCE RUN NORTH 63°17'43" EAST A DISTANCE OF 75.21 FEET TO A POINT OF CURVATURE, ON SAID RIGHT-OF-WAY LINE, OF A CURVE TO THE RIGHT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 03°51'58", A CHORD BEARING NORTH 65°14'18" EAST WITH A CHORD DISTANCE OF 124.46 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 124.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

CONTAINING 3,211,304 SQUARE FEET OR 73.721 ACRES, MORE OR LESS.

SHEET 3 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

R = RADIUS  
Δ = CENTRAL ANGLE (DELTA)  
CH = CHORD DISTANCE  
CB = CHORD BEARING  
L = ARC LENGTH  
LB = LICENSED BUSINESS  
PC = POINT OF CURVATURE  
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A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

LB#6393 221 Circle Drive, Maitland, FL 32751 nationalduediligenceservices.com 407-426-7979

# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

STATE ROAD NO. 544 (LUCERNE PARK ROAD)

130.00' WIDE PUBLIC RIGHT-OF-WAY

(REFERENCE BEARING)  
S89°53'19"W 1699.36'

LUCERNE PARK FRUIT  
ASSOCIATION  
PLAT BOOK 3B, PG 67

POINT OF  
BEGINNING

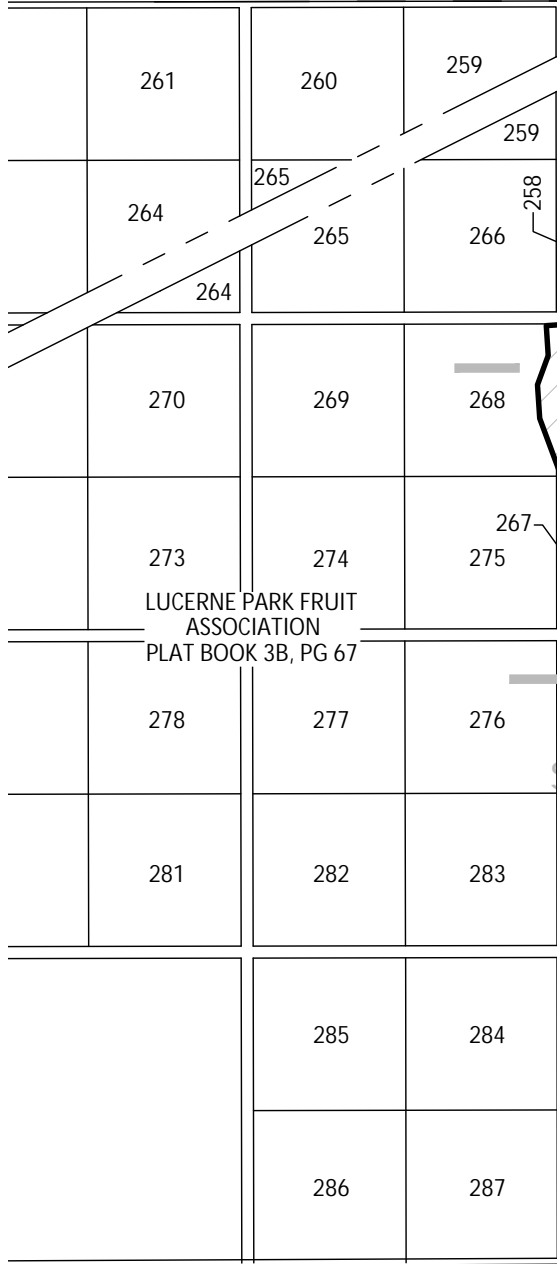
POINT OF COMMENCEMENT  
NORTHEAST CORNER OF  
SECTION 10, TOWNSHIP 28  
SOUTH, RANGE 26 EAST

S00°07'28"E  
137.45'

4"x4" R/W CM  
(LS 1943)



1" = 800'  
GRAPHIC SCALE



PHASE 1

PHASE 2

PHASE 1

PHASE 2

PHASE 4

PHASE 3

NOT PLATTED

Curve Table				
Curve #	Radius	Delta	Chord	Length
C1	1844.86'	22°43'03"	726.69'	731.48'

SHEET 4 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

- R = RADIUS
- Δ = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
- CB = CHORD BEARING
- L = ARC LENGTH
- LB = LICENSED BUSINESS
- PC = POINT OF CURVATURE
- PNT = POINT OF NON-TANGENCY
- PSM = PROFESSIONAL SURVEYOR AND MAPPER



**NDDS NATIONAL DUE DILIGENCE SERVICES**  
A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

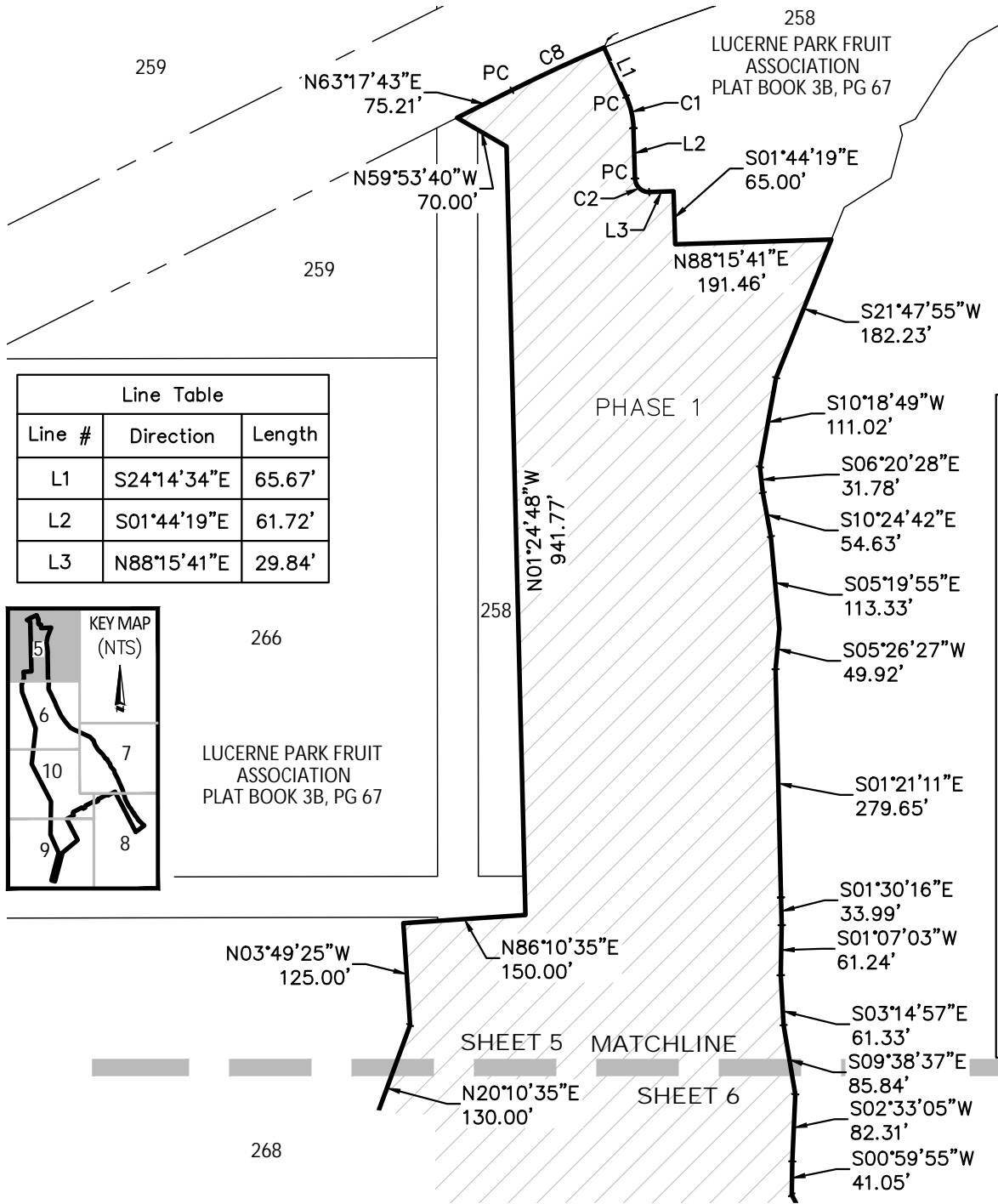
LB#6393 221 Circle Drive, Maitland, FL 32751 nationalduediligenceservices.com 407-426-7979

# SKETCH OF DESCRIPTION

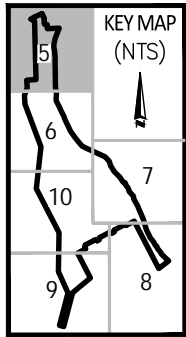
## WILLOWBROOK NORTH

### PHASES 1 & 2

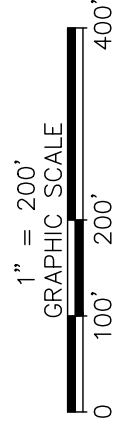
A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



Line Table		
Line #	Direction	Length
L1	S24°14'34\"E	65.67'
L2	S01°44'19\"E	61.72'
L3	N88°15'41\"E	29.84'



Curve Table				
Curve #	Radius	Delta	Chord	Chord Bearing
C1	102.00'	22°30'16\"	39.81'	S12°59'26\"E
C2	17.00'	90°00'03\"	24.04'	S46°44'17\"E
C8	1844.86'	3°51'58\"	124.46'	N65°14'18\"E



SHEET 5 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
 SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
 SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### LEGEND AND ABBREVIATIONS

- R = RADIUS
- Δ = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
- CB = CHORD BEARING
- L = ARC LENGTH
- LB = LICENSED BUSINESS
- PC = POINT OF CURVATURE
- PNT = POINT OF NON-TANGENCY
- PSM = PROFESSIONAL SURVEYOR AND MAPPER



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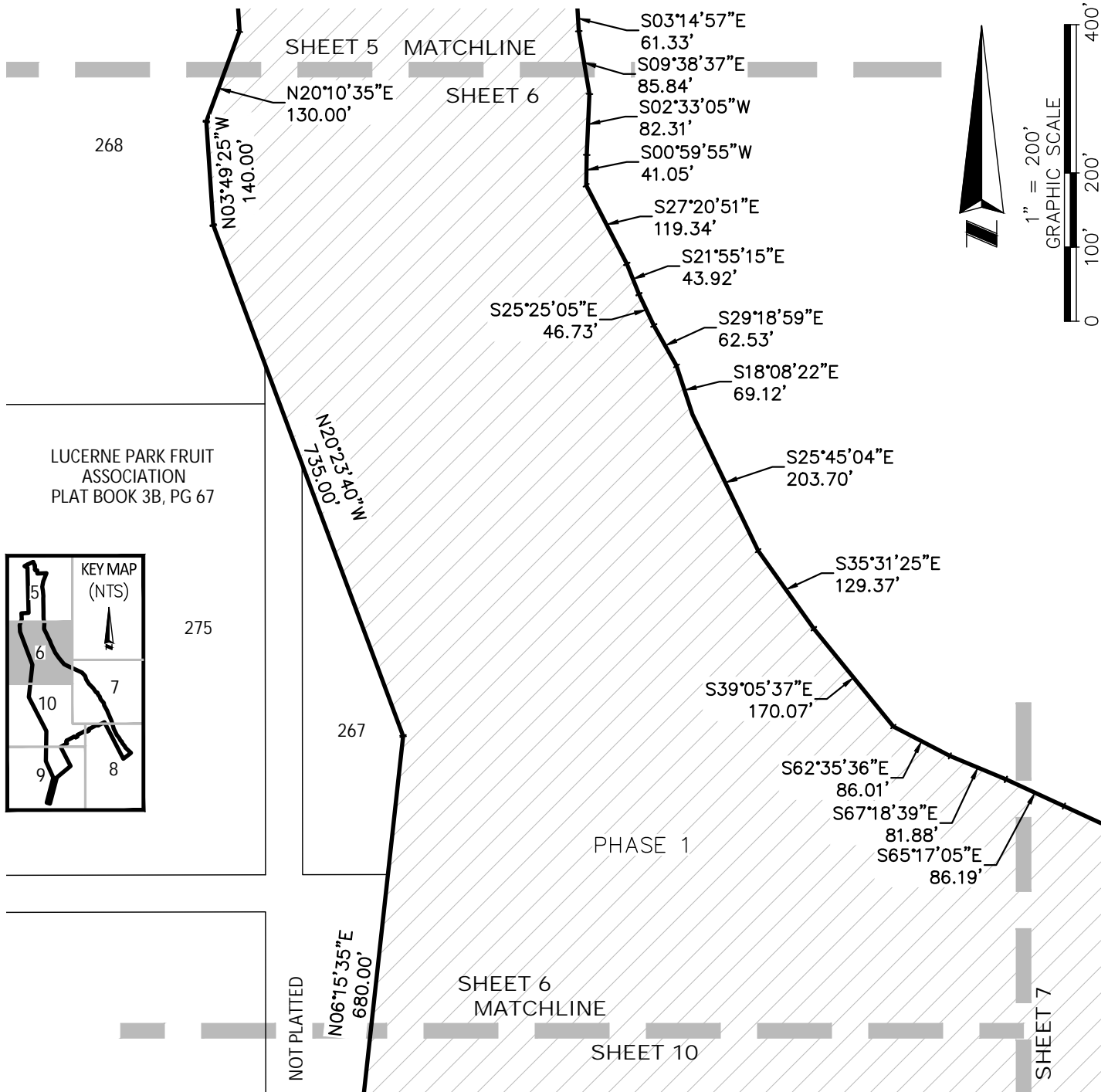


# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



SHEET 6 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

R	=	RADIUS
Δ	=	CENTRAL ANGLE (DELTA)
CH	=	CHORD DISTANCE
CB	=	CHORD BEARING
L	=	ARC LENGTH
LB	=	LICENSED BUSINESS
PC	=	POINT OF CURVATURE
PNT	=	POINT OF NON-TANGENCY
PSM	=	PROFESSIONAL SURVEYOR AND MAPPER

**ASM** AMERICAN SURVEYING & MAPPING, INC.

**NDDS** NATIONAL DUE DILIGENCE SERVICES  
A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

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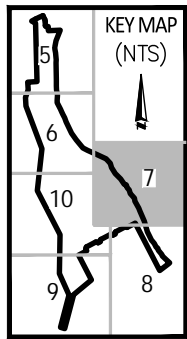
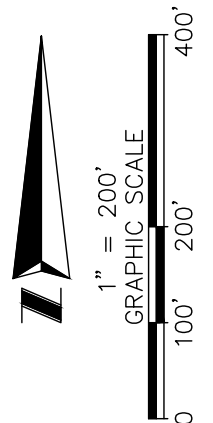
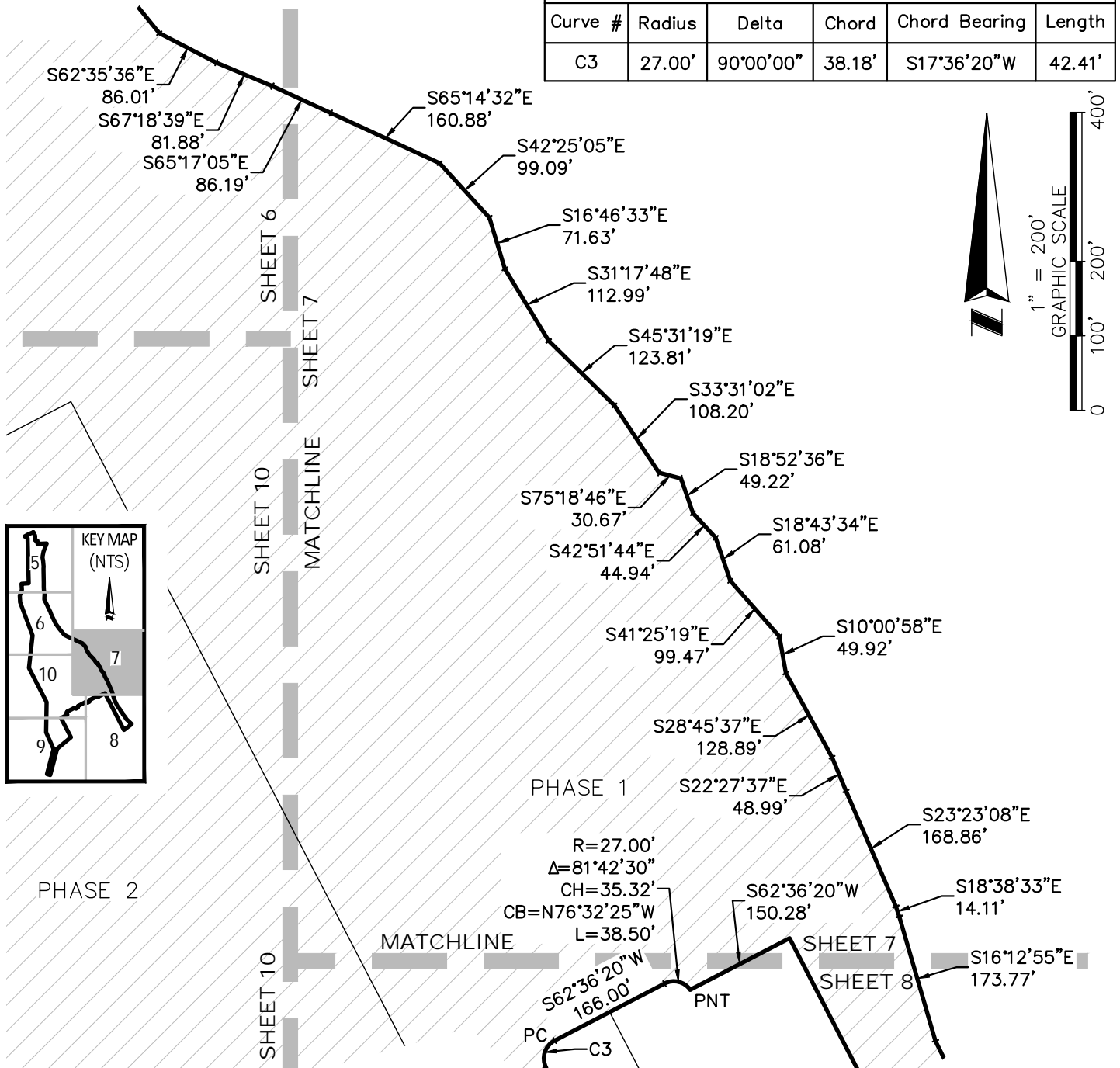
# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

Curve Table					
Curve #	Radius	Delta	Chord	Chord Bearing	Length
C3	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'



SHEET 7 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
 SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
 SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

- R = RADIUS
- Δ = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
- CB = CHORD BEARING
- L = ARC LENGTH
- LB = LICENSED BUSINESS
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**NDDS NATIONAL DUE DILIGENCE SERVICES**  
 A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

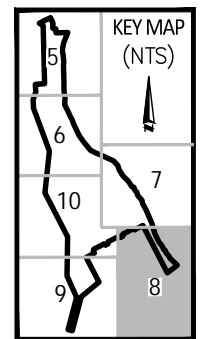
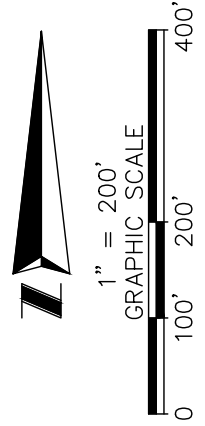
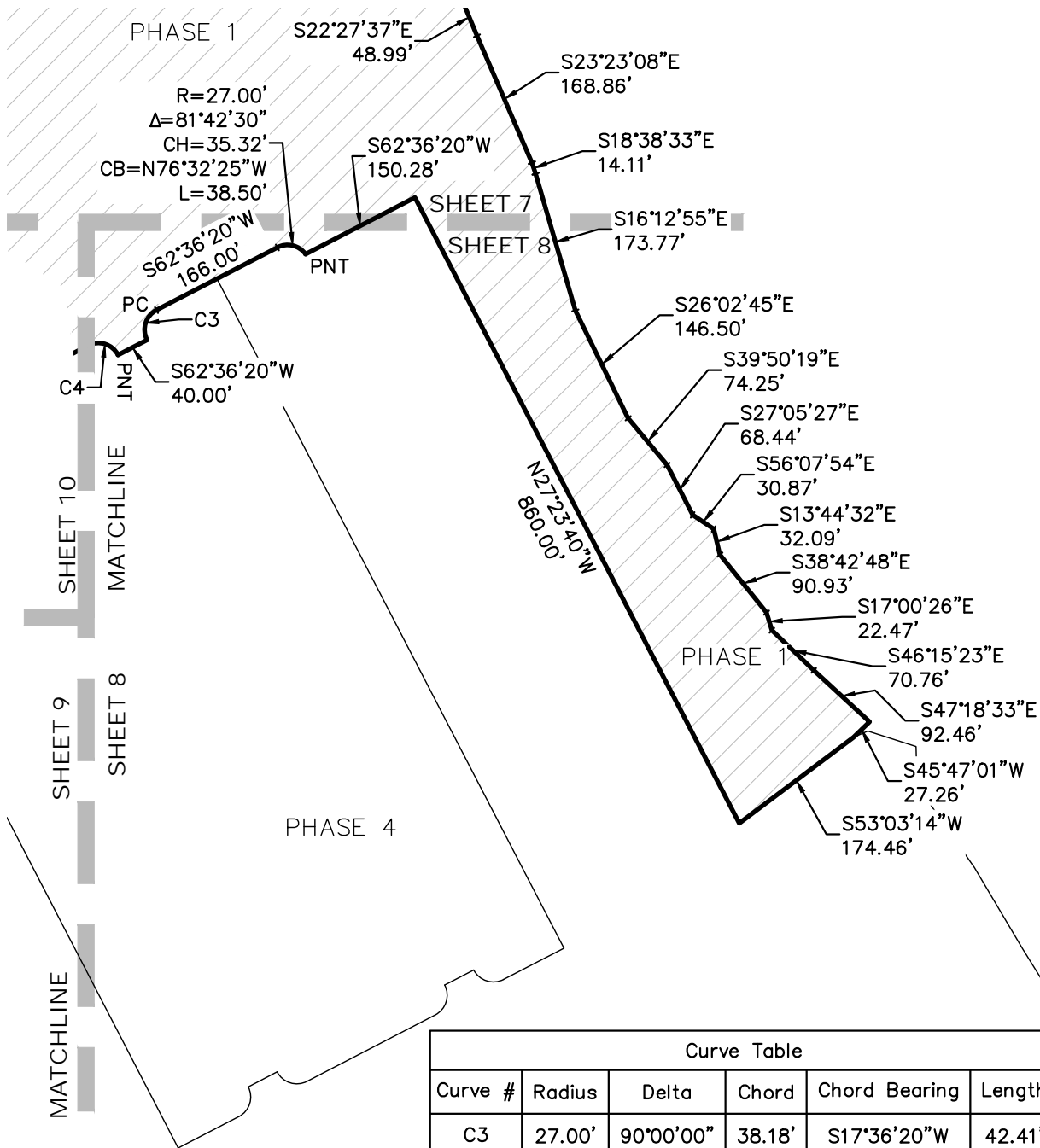


# SKETCH OF DESCRIPTION

## WILLOWBROOK NORTH

### PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



Curve Table					
Curve #	Radius	Delta	Chord	Chord Bearing	Length
C3	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'
C4	27.00'	90°00'00"	38.18'	N72°23'40"W	42.41'

SHEET 8 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
 SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
 SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

### LEGEND AND ABBREVIATIONS

- R = RADIUS
- Δ = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
- CB = CHORD BEARING
- L = ARC LENGTH
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**NDDS NATIONAL DUE DILIGENCE SERVICES**  
 A DIVISION OF AMERICAN SURVEYING & MAPPING, INC.

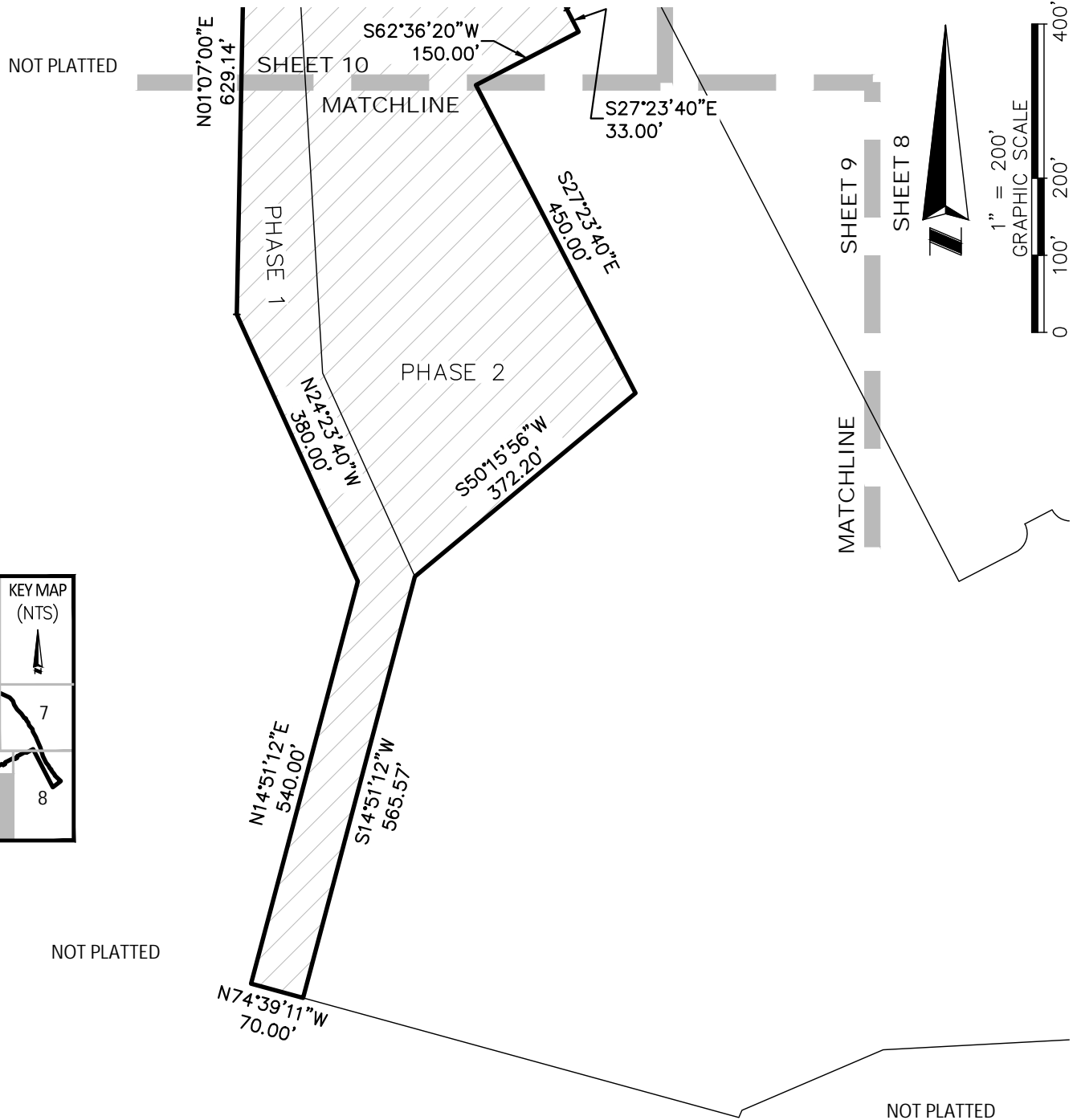
LB#6393 221 Circle Drive, Maitland, FL 32751 nationalduediligenceservices.com 407-426-7979

# SKETCH OF DESCRIPTION

WILLOWBROOK NORTH

PHASES 1 & 2

A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST



SHEET 9 OF 10 – NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
 SEE SHEET 1–3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
 SEE SHEET 4–10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

- R = RADIUS
- $\Delta$  = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
- CB = CHORD BEARING
- L = ARC LENGTH
- LB = LICENSED BUSINESS
- PC = POINT OF CURVATURE
- PNT = POINT OF NON-TANGENCY
- PSM = PROFESSIONAL SURVEYOR AND MAPPER



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# SKETCH OF DESCRIPTION

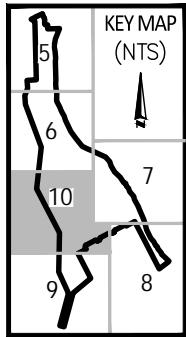
WILLOWBROOK NORTH

PHASES 1 & 2

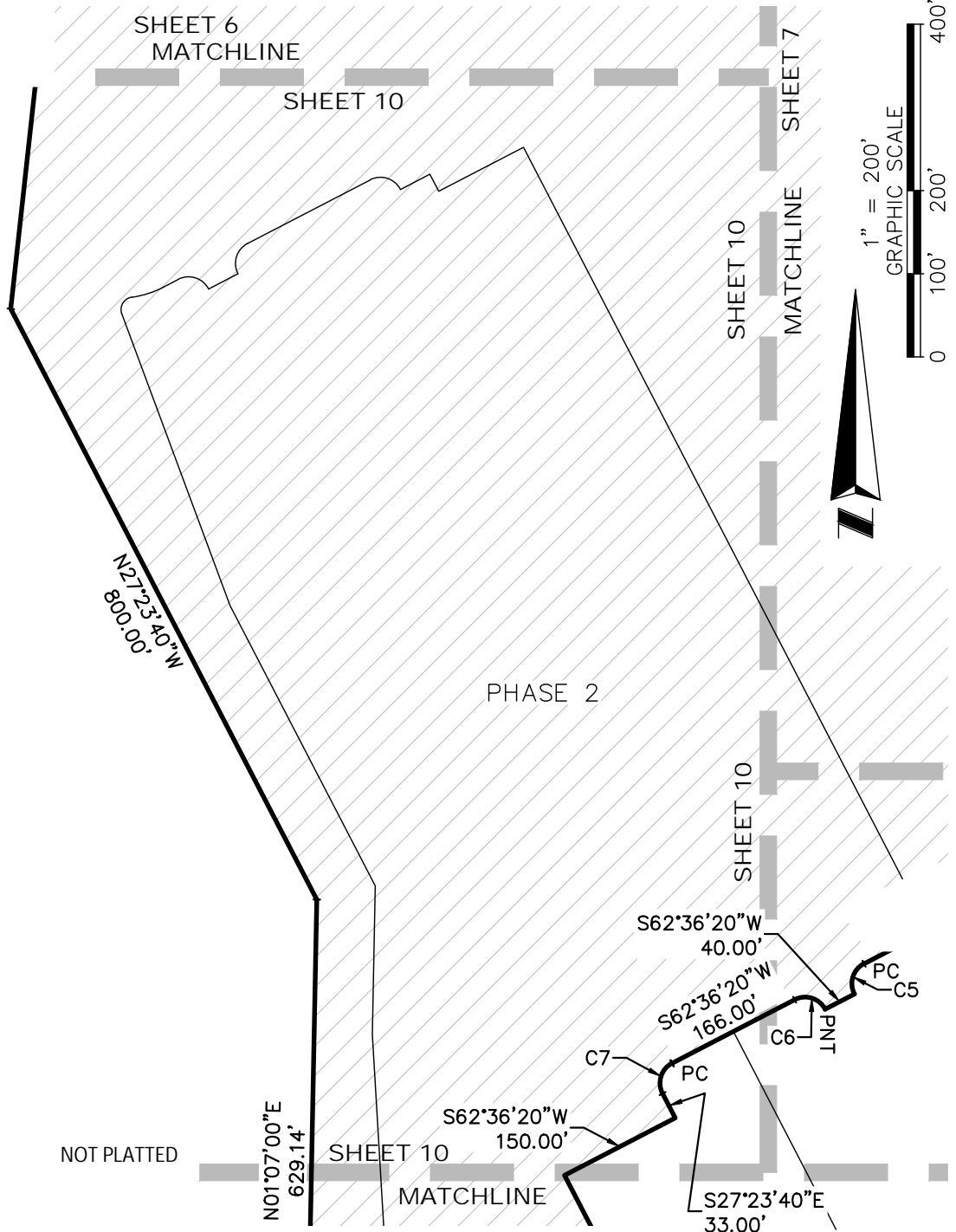
A PORTION OF SECTIONS 10, 11, 14, & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST

LUCERNE PARK FRUIT  
ASSOCIATION  
PLAT BOOK 3B, PG 67  
276

NOT PLATTED



Curve Table					
Curve #	Radius	Delta	Chord	Chord Bearing	Length
C5	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'
C6	27.00'	90°00'00"	38.18'	N72°23'40"W	42.41'
C7	27.00'	90°00'00"	38.18'	S17°36'20"W	42.41'



SHEET 10 OF 10 - NOT FULL OR COMPLETE WITHOUT ALL SHEETS.  
SEE SHEET 1-3 OF 10 FOR DESCRIPTION, NOTES, AND CERTIFICATION.  
SEE SHEET 4-10 OF 10 FOR SKETCH OF DESCRIPTION.

THIS SKETCH IS NOT A SURVEY.

## LEGEND AND ABBREVIATIONS

- R = RADIUS
- Δ = CENTRAL ANGLE (DELTA)
- CH = CHORD DISTANCE
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LB#6393 221 Circle Drive, Maitland, FL 32751 nationalduediligenceservices.com 407-426-7979

LEGAL DESCRIPTION:

COMMENCE AT A 4" x 4" CONCRETE MONUMENT WITH A DISK LABELED LB7454, LYING AT THE SOUTHWEST CORNER OF THE SOUTHEAST 1/4 OF SECTION 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, SAID POINT HAVING A NORTHING OF 1,347,673.47 FEET, AND AN EASTING OF 752,255.25 FEET IN REFERENCE TO THE STATE PLANE COORDINATE SYSTEM OF FLORIDA, NORTH AMERICAN DATUM OF 1983, 2011 ADJUSTMENT, AND RUN THENCE ALONG THE WEST BOUNDARY OF SAID SOUTHEAST 1/4, N00°05'30"W A DISTANCE OF 1379.25 FEET TO A POINT MONUMENTED WITH A ONE HALF INCH IRON ROD WITH CAP READING "PESURV LB8112", LYING ON THE NORTHERN RIGHT OF WAY OF MARTIN LUTHER KING BOULEVARD NE / AVENUE T NE (AS DESCRIBED IN OFFICIAL RECORD BOOK 748, PAGE 608 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA), SAID POINT LYING ON A CURVE CONCAVE NORTHEASTERLY, NON TANGENT TO THE PREVIOUS COURSE, HAVING A RADIUS OF 924.93 FEET, A DELTA ANGLE OF 13°36'00", CHORD LENGTH OF 219.03 FEET, AND CHORD BEARING N70°42'22"W. THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE, AN ARC DISTANCE OF 219.55 FEET TO A POINT OF REVERSE CURVATURE ON A CURVE HAVING A RADIUS OF 984.93 FEET, A DELTA ANGLE OF 17°29'50", CHORD LENGTH OF 299.61 FEET AND CHORD BEARING OF N72°39'17"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 300.78 FEET TO A POINT ON A CURVE HAVING A RADIUS OF 984.93 FEET, A CENTRAL ANGLE OF 9°30'10", CHORD LENGTH OF 163.17 FEET, AND CHORD BEARING OF N86°09'17"W. CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 163.35 FEET TO A POINT OF COMPOUND CURVATURE ON A CURVE HAVING A RADIUS OF 602.96 FEET, A CENTRAL ANGLE OF 23°57'00", CHORD LENGTH OF 250.21 FEET, AND CHORD BEARING OF S77°07'08"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 252.04 FEET TO THE EAST BOUNDARY OF THAT PARCEL DESCRIBED BY WARRANTY DEED IN OFFICIAL RECORD BOOK 4476, PAGE 439, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; RUN THENCE ALONG SAID EAST BOUNDARY N03°00'59"W A DISTANCE OF 10.76 FEET TO THE POINT OF BEGINNING; CONTINUE THENCE ALONG SAID EAST BOUNDARY THE FOLLOWING (13) COURSES: (1) N03°00'59"W A DISTANCE OF 827.20 FEET; (2) N27°38'59"W A DISTANCE OF 151.06 FEET; (3) N17°11'59"W A DISTANCE OF 119.50 FEET; (4) N02°16'59"W A DISTANCE OF 150.00 FEET; (5) N05°12'01"E A DISTANCE OF 279.98 FEET; (6) N02°52'01"E A DISTANCE OF 174.28 FEET; (7) N05°58'59"W A DISTANCE OF 107.84 FEET; (8) N24°03'59"W A DISTANCE OF 270.00 FEET; (9) N29°03'59"W A DISTANCE OF 273.00 FEET; (10) N07°36'59"W A DISTANCE 122.34 FEET; (11) N20°38'59"W A DISTANCE OF 229.76 FEET; (12) S84°36'01"W A DISTANCE OF 253.80 FEET; (13) N02°38'59"W A DISTANCE OF 423.10 FEET MORE OR LESS TO THE SOVEREIGN SUBMERGED LAND LINE FOR LAKE SMART; THENCE ALONG SAID SOVEREIGN SUBMERGED LAND LINE MEANDERED BY THE FOLLOWING (2) COURSES: (1) N37°11'01"E A DISTANCE OF 612.27 FEET; (2) N19°04'35"E A DISTANCE OF 692.87 FEET TO THE NORTH BOUNDARY OF A PERPETUAL CANAL EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 913, PAGE 237 AND CORRECTED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTH BOUNDARY S74°39'25"E A DISTANCE OF 424.92 FEET TO THE BOUNDARY OF WILLOWBROOK GOLF COURSE AS DESCRIBED IN OFFICIAL RECORDS BOOK 1006, PAGE 150 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID BOUNDARY OF WILLOWBROOK GOLF COURSE THE FOLLOWING (2) COURSES: (1) S03°20'11"E A DISTANCE OF 590.08 FEET; (2) S31°53'40"E A DISTANCE OF 165.00 FEET; THENCE DEPARTING SAID WILLOWBROOK GOLF COURSE BOUNDARY RUN S54°17'14"W A DISTANCE OF 112.40 FEET; THENCE S00°00'00"E A DISTANCE OF 110.00 FEET; THENCE N90°00'00"W A DISTANCE OF 94.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET; THENCE N90°00'00"E A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE 1220.00 FEET; THENCE N90°00'00"W A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET TO A NON TANGENT POINT ON A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 26.00 FEET, A DELTA ANGLE OF 90°00'00", A CHORD BEARING S45°00'00"W, A CHORD DISTANCE OF 36.77 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 40.84 FEET; THENCE S00°00'00"E A DISTANCE OF 94.00 FEET; THENCE N90°00'00"E A DISTANCE OF 189.44 FEET; THENCE S14°33'00"E A DISTANCE OF 31.85 FEET TO A NON TANGENT POINT ON A CURVE, CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 170.00 FEET, A DELTA ANGLE OF 12°41'01", A CHORD BEARING S58°44'10"W, A CHORD DISTANCE OF 37.56 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 37.63 FEET; S52°23'39"W A DISTANCE OF 136.87 FEET; THENCE S37°36'21"E A DISTANCE OF 70.00 FEET; THENCE S52°23'39"W A DISTANCE OF 289.39 FEET; TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 100.00 FEET, A DELTA ANGLE OF 55°24'38", A CHORD BEARING S24°41'20"W, A CHORD DISTANCE OF 92.98 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 96.71 FEET; THENCE S03°00'59"E A DISTANCE OF 1158.14 FEET; THENCE S17°23'22"E A DISTANCE OF 74.22 FEET TO NORTH RIGHT OF WAY OF AVENUE T NW (MARTIN LUTHER KING BOULEVARD NE) AS DESCRIBED IN OFFICIAL RECORD BOOK 13012, PAGE 1751, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SAID POINT LYING ON A CURVE NON TANGENT TO THE PREVIOUS COURSE HAVING A RADIUS OF 612.96 FEET, A DELTA ANGLE OF 08°39'27", A CHORD BEARING S69°50'49"W, A CHORD DISTANCE OF 92.53 FEET; RUN THENCE ALONG SAID CURVE AN NORTH RIGHT OF WAY LINE AN ARC DISTANCE OF 92.62 FEET TO THE POINT OF BEGINNING.

NOT VALID WITHOUT A DIGITAL SIGNATURE OR A SIGNATURE AND RAISED SEAL



MAILING: P.O. BOX 253, BARTOW, FL 33831  
OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
PHONE: (863) 537-7413 WWW.BASEPOINTSURVEYING.COM  
FLORIDA CERTIFICATE OF AUTHORIZATION # LB 8112

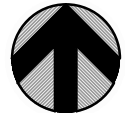
ROBERT E. LAZENBY, IV, P.S.M. # 6369

WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 1 OF 4

DRAWING: #####

JOB #11153



NORTH

NORTH BOUNDARY PERPETUAL CANAL EASEMENT  
OFFICIAL RECORD BOOK 913, PAGE 237 &  
OFFICIAL RECORD BOOK 1003, PAGE 901

BOUNDARY WILLOWBROOK GOLF COURSE  
OFFICIAL RECORDS BOOK 1006, PAGE 150

LAKE SMART SOVEREIGN  
SUBMERGED LANDS MEANDER LINE

SHEET 4 OF 4  
SHEET 3 OF 4

MARTIN LUTHER KING BOULEVARD NE  
/ AVENUE T NE

NOT VALID WITHOUT A DIGITAL  
SIGNATURE OR A SIGNATURE AND  
RAISED SEAL



**BASEPOINT**  
SURVEYING, INC.

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OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
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FLORIDA CERTIFICATE OF AUTHORIZATION # LB 8112

WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 2 OF 4

ROBERT E. LAZENBY, IV, P.S.M. # 6369

DRAWING: #####

JOB #11153



NORTH  
SCALE: 1" = 300'

MATCH LINE

LINE TABLE		
LINE #	LENGTH	BEARING
L1	10.76'	N03° 00' 59"W
L2	827.20'	N03° 00' 59"W
L3	151.06'	N27° 38' 59"W
L4	119.50'	N17° 11' 59"W
L5	150.00'	N02° 16' 59"W
L6	279.98'	N05° 12' 01"E
L7	174.28'	N02° 52' 01"E
L8	107.84'	N05° 58' 59"W
L9	270.00'	N24° 03' 59"W
L10	273.00'	N29° 03' 59"W
L26	84.00'	N90° 00' 00"W
L27	40.00'	S00° 00' 00"E
L28	94.00'	S00° 00' 00"E
L29	189.44'	N90° 00' 00"E
L30	31.85'	S14° 33' 00"E
L31	136.87'	S52° 23' 39"W
L32	70.00'	S37° 36' 21"E
L33	289.39'	S52° 23' 39"W
L34	1158.14'	S03° 00' 59"E
L35	74.22'	S17° 23' 22"E

Curve Table					
Curve #	Length	Radius	Delta	Chord	Bearing
C1	219.55'	924.93'	013°36'00"	219.03'	S70° 42' 22"E
C2	300.78'	984.93'	017°29'50"	299.61'	N72° 39' 17"W
C3	163.35'	984.93'	009°30'10"	163.17'	N86° 09' 17"W
C4	252.04'	602.96'	023°57'00"	250.21'	S77° 07' 08"W
C5	40.84'	26.00'	090°00'00"	36.77'	S45° 00' 00"W
C6	37.63'	170.00'	012°41'01"	37.56'	S58° 44' 10"W
C7	96.71'	100.00'	055°24'38"	92.98'	S24° 41' 20"W
C8	92.62'	612.96'	008°39'27"	92.53'	S69° 50' 49"W

EAST BOUNDARY  
PARCEL DESCRIBED  
BY WARRANTY DEED  
OFFICIAL RECORD  
BOOK 4476, PAGE 439

NORTHERN RIGHT OF WAY  
MARTIN LUTHER KING BOULEVARD NE /  
AVENUE T NE OFFICIAL RECORDS  
BOOK 13012, PAGE 1751

NORTHERN RIGHT OF WAY  
MARTIN LUTHER KING BOULEVARD NE /  
AVENUE T NE OFFICIAL RECORDS  
BOOK 748, PAGE 608

POINT OF BEGINNING

POINT OF COMMENCEMENT  
SOUTHWEST CORNER, SE 1/4, SECTION 15  
TOWNSHIP 28 SOUTH, RANGE 26 EAST  
NORTHING: 1,347,673.47, EASTING: 752,255.25  
4"x4" CONCRETE MONUMENT LB7454

1/2" IRON ROD & CAP  
STAMPED "PESURV LB8112

1379.25'  
S00°05'30"E

NOT VALID WITHOUT A DIGITAL  
SIGNATURE OR A SIGNATURE AND  
RAISED SEAL



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FLORIDA CERTIFICATE OF AUTHORIZATION # LB 8112

WILLOWBROOK SOUTH  
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
NOT A SURVEY  
SHEET 3 OF 4

ROBERT E. LAZENBY, IV, P.S.M. # 6369

DRAWING: #####

JOB #11153

NORTH BOUNDARY PERPETUAL CANAL EASEMENT  
 OFFICIAL RECORD BOOK 913, PAGE 237 &  
 OFFICIAL RECORD BOOK 1003, PAGE 901



**NORTH**  
 SCALE: 1" = 300'

BOUNDARY WILLOWBROOK GOLF COURSE  
 OFFICIAL RECORDS BOOK 1006, PAGE 150

LAKE SMART SOVEREIGN  
 SUBMERGED LANDS MEANDER LINE

EAST BOUNDARY  
 PARCEL DESCRIBED  
 BY WARRANTY DEED  
 OFFICIAL RECORD  
 BOOK 4476, PAGE 439

LINE TABLE		
LINE #	LENGTH	BEARING
L9	270.00'	N24° 03' 59"W
L10	273.00'	N29° 03' 59"W
L11	122.34'	N07° 36' 59"W
L12	229.76'	N20° 38' 59"W
L13	253.80'	S84° 36' 01"W
L14	423.10'	N02° 38' 59"W
L15	612.27'	N37° 11' 01"E
L16	692.87'	N19° 04' 35"E
L17	424.92'	S74° 39' 25"E
L18	590.08'	S03° 20' 11"E
L19	165.00'	S31° 53' 40"E
L20	112.40'	S54° 17' 14"W
L21	110.00'	S00° 00' 00"E
L22	94.00'	N90° 00' 00"W
L23	40.00'	S00° 00' 00"E
L24	84.00'	N90° 00' 00"E
L25	1220.00'	S00° 00' 00"E
L26	84.00'	N90° 00' 00"W
L27	40.00'	S00° 00' 00"E

MATCH LINE

NOT VALID WITHOUT A DIGITAL  
 SIGNATURE OR A SIGNATURE AND  
 RAISED SEAL



**BASEPOINT**  
 SURVEYING, INC.

MAILING: P.O. BOX 253, BARTOW, FL 33831  
 OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
 PHONE: (863) 537-7413 WWW.BASEPOINTSURVEYING.COM  
 FLORIDA CERTIFICATE OF AUTHORIZATION # LB 8112

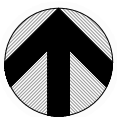
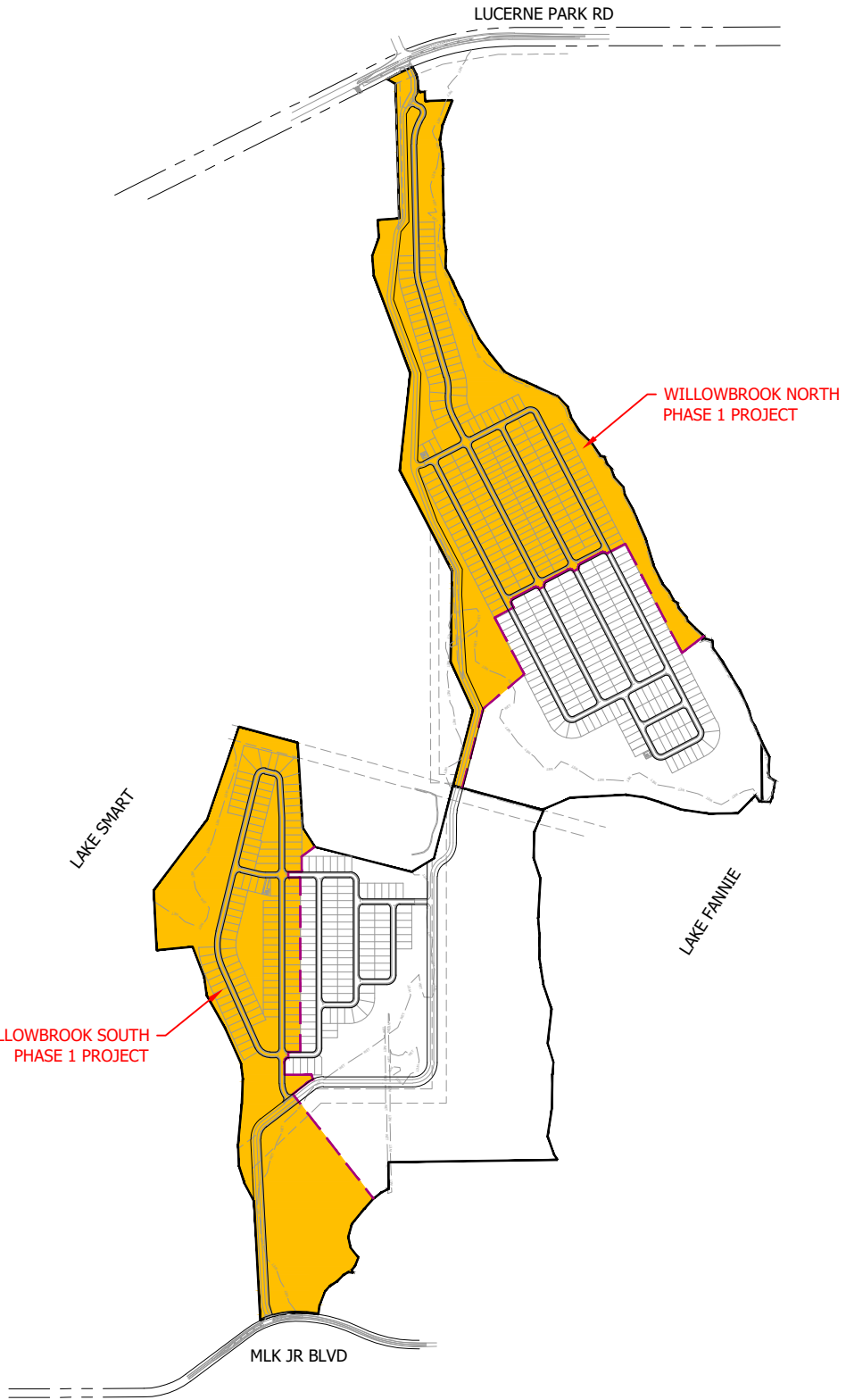
WILLOWBROOK SOUTH  
 Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION  
 NOT A SURVEY  
 SHEET 4 OF 4

ROBERT E. LAZENBY, IV, P.S.M. # 6369

DRAWING: #####

JOB #11153



NORTH

SCALE: 1" = 1,200'



**SLOAN**  
Engineering Group

150 SOUTH WOODLAWN AVENUE, BARTOW, FL 33830  
PHONE: (863) 800-3046 - FAX: (863) 800-1159  
FLORIDA CERTIFICATE OF AUTHORIZATION (FLCA) #26247

WILLOWBROOK  
COMMUNITY DEVELOPMENT DISTRICT

*EXHIBIT B*  
**ASSESSMENT AREA 1 PROJECT**

SLOAN ENGINEERING GROUP, INC.

JOB # 2701



### Composite Exhibit C

#### Legal Descriptions of Assessment Area One

##### Willowbrook South Phase 1:

COMMENCE AT A 4" x 4" CONCRETE MONUMENT WITH A DISK LABELED LB7454, LYING AT THE SOUTHWEST CORNER OF THE SOUTHEAST ¼ OF SECTION 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, SAID POINT HAVING A NORTHING OF 1,347,673.47 FEET, AND AN EASTING OF 752,255.25 FEET IN REFERENCE TO THE STATE PLANE COORDINATE SYSTEM OF FLORIDA, NORTH AMERICAN DATUM OF 1983, 2011 ADJUSTMENT, AND RUN THENCE ALONG THE WEST BOUNDARY OF SAID SOUTHEAST 1/4, N00°05'30"W A DISTANCE OF 1379.25 FEET TO A POINT MONUMENTED WITH A ONE HALF INCH IRON ROD WITH CAP READING "PESURV LB8112", LYING ON THE NORTHERN RIGHT OF WAY OF MARTIN LUTHER KING BOULEVARD NE / AVENUE T NE (AS DESCRIBED IN OFFICIAL RECORD BOOK 748, PAGE 608 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA), SAID POINT LYING ON A CURVE CONCAVE NORTHEASTERLY, NON TANGENT TO THE PREVIOUS COURSE, HAVING A RADIUS OF 924.93 FEET, A DELTA ANGLE OF 13°36'00", CHORD LENGTH OF 219.03 FEET, AND CHORD BEARING N70°42'22"W. THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE, AN ARC DISTANCE OF 219.55 FEET TO A POINT OF REVERSE CURVATURE ON A CURVE HAVING A RADIUS OF 984.93 FEET, A DELTA ANGLE OF 17°29'50", CHORD LENGTH OF 299.61 FEET AND CHORD BEARING OF N72°39'17"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 300.78 FEET TO A POINT ON A CURVE HAVING A RADIUS OF 984.93 FEET, A CENTRAL ANGLE OF 9°30'10", CHORD LENGTH OF 163.17 FEET, AND CHORD BEARING OF N86°09'17"W. CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 163.35 FEET TO A POINT OF COMPOUND CURVATURE ON A CURVE HAVING A RADIUS OF 602.96 FEET, A CENTRAL ANGLE OF 23°57'00", CHORD LENGTH OF 250.21 FEET, AND CHORD BEARING OF S77°07'08"W; CONTINUE THENCE ALONG SAID NORTHERN RIGHT OF WAY LINE AND CURVE AN ARC DISTANCE OF 252.04 FEET TO THE EAST BOUNDARY OF THAT PARCEL DESCRIBED BY WARRANTY DEED IN OFFICIAL RECORD BOOK 4476, PAGE 439, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; RUN THENCE ALONG SAID EAST BOUNDARY N03°00'59"W A DISTANCE OF 10.76 FEET TO THE POINT OF BEGINNING; CONTINUE THENCE ALONG SAID EAST BOUNDARY THE FOLLOWING (13 ) COURSES: (1) N03°00'59"W A DISTANCE OF 827.20 FEET; (2) N27°38'59"W A DISTANCE OF 151.06 FEET; (3) N17°11'59"W A DISTANCE OF 119.50 FEET; (4) N02°16'59"W A DISTANCE OF 150.00 FEET; (5) N05°12'01"E A DISTANCE OF 279.98 FEET; (6) N02°52'01"E A DISTANCE OF 174.28 FEET; (7) N05°58'59"W A DISTANCE OF 107.84 FEET; (8) N24°03'59"W A DISTANCE OF 270.00 FEET; (9) N29°03'59"W A DISTANCE OF 273.00 FEET; (10) N07°36'59"W A DISTANCE 122.34 FEET; (11) N20°38'59"W A DISTANCE OF 229.76 FEET; (12) S84°36'01"W A DISTANCE OF 253.80 FEET; (13) N02°38'59"W A DISTANCE OF 423.10 FEET MORE OR LESS TO THE SOVEREIGN SUBMERGED LAND LINE FOR LAKE SMART; THENCE

ALONG SAID SOVEREIGN SUBMERGED LAND LINE MEANDERED BY THE FOLLOWING (2) COURSES: (1) N37°11'01"E A DISTANCE OF 612.27 FEET; (2) N19°04'35"E A DISTANCE OF 692.87 FEET TO THE NORTH BOUNDARY OF A PERPETUAL CANAL EASEMENT RECORDED IN OFFICIAL RECORDS BOOK 913, PAGE 237 AND CORRECTED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTH BOUNDARY S74°39'25"E A DISTANCE OF 424.92 FEET TO THE BOUNDARY OF WILLOWBROOK GOLF COURSE AS DESCRIBED IN OFFICIAL RECORDS BOOK 1006, PAGE 150 PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID BOUNDARY OF WILLOWBROOK GOLF COURSE THE FOLLOWING (2) COURSES: (1) S03°20'11"E A DISTANCE OF 590.08 FEET; (2) S31°53'40"E A DISTANCE OF 165.00 FEET; THENCE DEPARTING SAID WILLOWBROOK GOLF COURSE BOUNDARY RUN S54°17'14"W A DISTANCE OF 112.40 FEET; THENCE S00°00'00"E A DISTANCE OF 110.00 FEET; THENCE N90°00'00"W A DISTANCE OF 94.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET; THENCE N90°00'00"E A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE 1220.00 FEET; THENCE N90°00'00"W A DISTANCE OF 84.00 FEET; THENCE S00°00'00"E A DISTANCE OF 40.00 FEET TO A NON TANGENT POINT ON A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 26.00 FEET, A DELTA ANGLE OF 90°00'00", A CHORD BEARING S45°00'00"W, A CHORD DISTANCE OF 36.77 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 40.84 FEET; THENCE S00°00'00"E A DISTANCE OF 94.00 FEET; THENCE N90°00'00"E A DISTANCE OF 189.44 FEET; THENCE S14°33'00"E A DISTANCE OF 31.85 FEET TO A NON TANGENT POINT ON A CURVE, CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 170.00 FEET, A DELTA ANGLE OF 12°41'01", A CHORD BEARING S58°44'10"W, A CHORD DISTANCE OF 37.56 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 37.63 FEET; S52°23'39"W A DISTANCE OF 136.87 FEET; THENCE S37°36'21"E A DISTANCE OF 70.00 FEET; THENCE S52°23'39"W A DISTANCE OF 289.39 FEET; TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 100.00 FEET, A DELTA ANGLE OF 55°24'38", A CHORD BEARING S24°41'20"W, A CHORD DISTANCE OF 92.98 FEET; RUN THENCE ALONG SAID CURVE AN ARC DISTANCE OF 96.71 FEET; THENCE S03°00'59"E A DISTANCE OF 1158.14 FEET; THENCE S17°23'22"E A DISTANCE OF 74.22 FEET TO NORTH RIGHT OF WAY OF AVENUE T NW (MARTIN LUTHER KING BOULEVARD NE) AS DESCRIBED IN OFFICIAL RECORD BOOK 13012, PAGE 1751, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SAID POINT LYING ON A CURVE NON TANGENT TO THE PREVIOUS COURSE HAVING A RADIUS OF 612.96 FEET, A DELTA ANGLE OF 08°39'27", A CHORD BEARING S69°50'49"W, A CHORD DISTANCE OF 92.53 FEET; RUN THENCE ALONG SAID CURVE AN NORTH RIGHT OF WAY LINE AN ARC DISTANCE OF 92.62 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH:

Willowbrook North Phase 1:

AREA ABOVE RESERVED FOR RECORDING INFORMATION

DESCRIPTION

A PARCEL OF LAND BEING A REPLAT OF PORTIONS OF LOTS 258, 267, 268, AND UNNAMED RIGHT-OF-WAYS OF THE PLAT OF LUCERNE PARK FRUIT ASSOCIATION, RECORDED IN PLAT BOOK 3B, PAGE 67 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SITUATED WITHIN SECTIONS 10, 11, 14 & 15, TOWNSHIP 28 SOUTH, RANGE 26 EAST, CITY OF WINTER HAVEN, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 10, TOWNSHIP 28 SOUTH, RANGE 26 EAST; THENCE, ALONG THE EAST LINE OF SAID SECTION 10, RUN SOUTH 00°07'28" EAST A DISTANCE OF 137.45 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY OF STATE ROAD NO. 544 (LUCERNE PARK ROAD); THENCE, RUN SOUTH 89°53'19" WEST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE A DISTANCE OF 1699.36 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 22°43'03", A CHORD BEARING SOUTH 78°31'48" WEST WITH A CHORD DISTANCE OF 726.69 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 731.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING; THENCE, DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE FOLLOWING FIFTY-EIGHT (58) COURSES AS DESCRIBED BY A SURVEY PESURV, INC., PROJECT NO. 1579, ROBERT E. LAZENBY IV, P.E. #52006, PSM #6389, RUN (1) SOUTH 24°14'34" EAST A DISTANCE OF 65.67 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 102.00 FEET, A CENTRAL ANGLE OF 22°30'16", A CHORD BEARING SOUTH 12°59'26" EAST WITH A CHORD DISTANCE OF 39.81 FEET; THENCE, ALONG SAID CURVE, RUN (2) A DISTANCE OF 40.06 FEET TO A POINT OF TANGENCY; THENCE RUN (3) SOUTH 01°44'19" EAST A DISTANCE OF 61.72 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT WITH A RADIUS OF 17.00 FEET, A CENTRAL ANGLE OF 90°00'03", A CHORD BEARING SOUTH 46°44'17" EAST WITH A CHORD DISTANCE OF 24.04 FEET; THENCE, ALONG SAID CURVE, (4) RUN A DISTANCE OF 26.70 FEET TO A POINT OF TANGENCY; THENCE RUN (5) NORTH 88°15'41" EAST A DISTANCE OF 29.84 FEET; THENCE RUN (6) SOUTH 01°44'19" EAST A DISTANCE OF 65.00 FEET; THENCE RUN (7) NORTH 88°15'41" EAST A DISTANCE OF 191.46 FEET; THENCE RUN (8) SOUTH 21°47'55" WEST A DISTANCE OF 182.23 FEET; THENCE RUN (9) SOUTH 10°18'49" WEST A DISTANCE OF 111.02 FEET; THENCE RUN (10) SOUTH 06°20'28" EAST A DISTANCE OF 31.78 FEET; THENCE RUN (11) SOUTH 10°24'42" EAST A DISTANCE OF 54.63 FEET; THENCE RUN (12) SOUTH 05°19'55" EAST A DISTANCE OF 113.33 FEET; THENCE RUN (13) SOUTH 05°26'27" WEST A DISTANCE OF 49.92 FEET; THENCE RUN (14) SOUTH 01°21'11" EAST A DISTANCE OF 279.65 FEET; THENCE RUN (15) SOUTH 01°30'16" EAST A DISTANCE OF 33.99 FEET; THENCE RUN (16) SOUTH 01°07'03" WEST A DISTANCE OF 61.24 FEET; THENCE RUN (17) SOUTH 03°14'57" EAST A DISTANCE OF 61.33 FEET; THENCE RUN (18) SOUTH 09°38'37" EAST A DISTANCE OF 85.84 FEET; THENCE RUN (19) SOUTH 02°33'05" WEST A DISTANCE OF 82.31 FEET; THENCE RUN (20) SOUTH 00°59'55" WEST A DISTANCE OF 41.05 FEET; THENCE RUN (21) SOUTH 27°20'51" EAST A DISTANCE OF 119.34 FEET; THENCE RUN (22) SOUTH 21°55'15" EAST A DISTANCE OF 43.92 FEET;

THENCE RUN (23) SOUTH 25°25'05" EAST A DISTANCE OF 46.73 FEET; THENCE RUN (24) SOUTH 29°18'59" EAST A DISTANCE OF 62.53 FEET; THENCE RUN (25) SOUTH 18°08'22" EAST A DISTANCE OF 69.12 FEET THENCE RUN (26) SOUTH 25°45'04" EAST A DISTANCE OF 203.70 FEET; THENCE RUN (27) SOUTH 35°31'25" EAST A DISTANCE OF 129.37 FEET; THENCE RUN (28) SOUTH 39°05'37" EAST A DISTANCE OF 170.07 FEET; THENCE RUN (29) SOUTH 62°35'36" EAST A DISTANCE OF 86.01 FEET; THENCE RUN (30) SOUTH 67°18'39" EAST A DISTANCE OF 81.88 FEET; THENCE RUN (31) SOUTH 65°17'05" EAST A DISTANCE OF 86.19 FEET; THENCE RUN (32) SOUTH 65°14'32" EAST A DISTANCE OF 160.88 FEET; THENCE RUN (33) SOUTH 42°25'05" EAST A DISTANCE OF 99.09 FEET; THENCE RUN (34) SOUTH 16°46'33" EAST A DISTANCE OF 71.63 FEET; THENCE RUN (35) SOUTH 31°17'48" EAST A DISTANCE OF 112.99 FEET; THENCE RUN (36) SOUTH 45°31'19" EAST A DISTANCE OF 123.81 FEET; THENCE RUN (37) SOUTH 33°31'02" EAST A DISTANCE OF 108.20 FEET; THENCE RUN (38) SOUTH 75°18'46" EAST A DISTANCE OF 30.67 FEET; THENCE RUN (39) SOUTH 18°52'36" EAST A DISTANCE OF 49.22 FEET; THENCE RUN (40) SOUTH 42°51'44" EAST A DISTANCE OF 44.94 FEET; THENCE RUN (41) SOUTH 18°43'34" EAST A DISTANCE OF 61.08 FEET; THENCE RUN (42) SOUTH 41°25'19" EAST A DISTANCE OF 99.47 FEET; THENCE RUN (43) SOUTH 10°00'58" EAST A DISTANCE OF 49.92 FEET; THENCE RUN (44) SOUTH 28°45'37" EAST A DISTANCE OF 128.89 FEET; THENCE RUN (45) SOUTH 22°27'37" EAST A DISTANCE OF 48.99 FEET; THENCE RUN (46) SOUTH 23°23'08" EAST A DISTANCE OF 168.86 FEET; THENCE RUN (47) SOUTH 18°38'33" EAST A DISTANCE OF 14.11 FEET; THENCE RUN (48) SOUTH 16°12'55" EAST A DISTANCE OF 173.77 FEET; THENCE RUN (49) SOUTH 26°02'45" EAST A DISTANCE OF 146.50 FEET; THENCE RUN (50) SOUTH 39°50'19" EAST A DISTANCE OF 74.25 FEET; THENCE RUN (51) SOUTH 27°05'27" EAST A DISTANCE OF 68.44 FEET; THENCE RUN (52) SOUTH 56°07'54" EAST A DISTANCE OF 30.87 FEET; THENCE RUN (53) SOUTH 13°44'32" EAST A DISTANCE OF 32.09 FEET; THENCE RUN (54) SOUTH 38°42'48" EAST A DISTANCE OF 90.93 FEET; THENCE RUN (55) SOUTH 17°00'26" EAST A DISTANCE OF 22.47 FEET; THENCE RUN (56) SOUTH 46°15'23" EAST A DISTANCE OF 70.76 FEET; THENCE RUN (57) SOUTH 47°18'33" EAST A DISTANCE OF 92.46 FEET; THENCE RUN (58) SOUTH 45°47'01" WEST A DISTANCE OF 27.26 FEET; THENCE DEPARTING SAID COURSES RUN SOUTH 53°03'14" WEST A DISTANCE OF 174.46 FEET; THENCE RUN NORTH 27°23'40" WEST A DISTANCE OF 860.00 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.28 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 81°42'30", AND A CHORD DISTANCE OF 35.32 FEET WHICH BEARS NORTH 76°32'25" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 38.50 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 176.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET TO A POINT OF NON-TANGENCY WITH A LINE; THENCE ALONG SAID NON-TANGENT LINE RUN SOUTH 62°36'20" WEST A DISTANCE OF 40.00 FEET TO A POINT OF NON-TANGENCY WITH A CURVE TO THE LEFT, CONCAVE SOUTH, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS NORTH 72°23'40" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 166.00 FEET TO A POINT OF CURVATURE WITH A CURVE TO THE LEFT, CONCAVE EAST, HAVING A RADIUS OF 27.00 FEET, A CENTRAL ANGLE OF 90°00'00", AND A CHORD DISTANCE OF 38.18 FEET WHICH BEARS SOUTH 17°36'20" WEST; THENCE ALONG THE ARC OF SAID CURVE RUN FOR A LENGTH OF 42.41 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 33.00 FEET;

THENCE RUN SOUTH 62°36'20" WEST A DISTANCE OF 150.00 FEET; THENCE RUN SOUTH 27°23'40" EAST A DISTANCE OF 450.00 FEET; THENCE RUN SOUTH 50°15'56" WEST A DISTANCE OF 372.20 FEET; THENCE RUN SOUTH 14°51'12" WEST A DISTANCE OF 565.57 FEET TO A POINT ON THE NORTH LINE OF THAT PERPETUAL 100 FOOT WIDE EASEMENT AS RECORDED IN OFFICIAL RECORDS BOOK 1003, PAGE 901 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA; THENCE ALONG SAID NORTH LINE RUN NORTH 74°39'11" WEST A DISTANCE OF 70.00 FEET; THENCE DEPARTING SAID NORTH LINE ALONG AFORESAID COURSES DESCRIBED BY A SURVEY PESURV INC., RUN THE FOLLOWING TWELVE (12) COURSES AND DISTANCES: (1) NORTH 14°51'12" EAST A DISTANCE OF 540.00 FEET; THENCE RUN (2) NORTH 24°23'40" WEST A DISTANCE OF 380.00 FEET; THENCE RUN (3) NORTH 01°07'00" EAST A DISTANCE OF 629.14 FEET; THENCE RUN (4) NORTH 27°23'40" WEST A DISTANCE OF 800.00 FEET; THENCE RUN (5) NORTH 06°15'35" EAST A DISTANCE OF 680.00 FEET; THENCE RUN (6) NORTH 20°23'40" WEST A DISTANCE OF 735.00 FEET; THENCE RUN (7) NORTH 03°49'25" WEST A DISTANCE OF 140.00 FEET; THENCE RUN (8) NORTH 20°10'35" EAST A DISTANCE OF 130.00 FEET; THENCE RUN (9) NORTH 03°49'25" WEST A DISTANCE OF 125.00 FEET; THENCE RUN (10) NORTH 86°10'35" EAST A DISTANCE OF 150.00 FEET; THENCE RUN (11) NORTH 01°24'48" WEST A DISTANCE OF 941.77 FEET; THENCE RUN (12) NORTH 59°53'40" WEST A DISTANCE OF 70.00 FEET TO A POINT ON THE AFORESAID SOUTHERLY RIGHT OF WAY LINE OF STATE ROAD NO. 544, THENCE RUN NORTH 63°17'43" EAST A DISTANCE OF 75.21 FEET TO A POINT OF CURVATURE, ON SAID RIGHT-OF-WAY LINE, OF A CURVE TO THE RIGHT WITH A RADIUS OF 1844.86 FEET, A CENTRAL ANGLE OF 03°51'58", A CHORD BEARING NORTH 65°14'18" EAST WITH A CHORD DISTANCE OF 124.46 FEET; THENCE, ALONG SAID CURVE OF SAID RIGHT-OF-WAY LINE, RUN A DISTANCE OF 124.48 FEET TO A POINT ON SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

CONTAINING 3,211,304 SQUARE FEET OR 73.721 ACRES, MORE OR LESS.

**Composite Exhibit D**

# SECTION VI

**RESOLUTION 2024-45**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Willowbrook Community Development District (“**District**”) prior to June 15, 2024, proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: Tuesday, July 23, 2024

HOUR: 11:00 AM

LOCATION: Lake Alfred Public Library  
245 N Seminole Ave.  
Lake Alfred, Florida 33850

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County and the City of Winter Haven at least 60 days prior to the hearing set above.

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

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

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

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

**PASSED AND ADOPTED THIS 25<sup>TH</sup> DAY OF APRIL 2024.**

ATTEST:

**WILLOWBROOK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

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



***Willowbrook***  
***Community Development District***

***Proposed Budget***  
***FY2025***



# Table of Contents

**1** General Fund

**2-4** General Fund Narrative

**Willowbrook**  
**Community Development District**  
**Proposed Budget**  
**General Fund**

Description	Proposed Budget FY2024	Actuals Thru 3/31/24	Projected Next 6 Months	Projected Thru 9/30/24	Proposed Budget FY2025
<b>Revenues</b>					
Developer Contributions	\$ 162,003	\$59,548	\$ 88,658	\$148,206	\$ 176,292
<b>Total Revenues</b>	<b>\$ 162,003</b>	<b>\$ 59,548</b>	<b>\$ 88,658</b>	<b>\$ 148,206</b>	<b>\$ 176,292</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$ 11,000	\$ 2,600	\$ 4,200	\$ 6,800	\$ 12,000
FICA Expenses	\$ 825	\$ 199	\$ 413	\$ 611	\$ 900
Engineering	\$ 13,750	\$ -	\$ 6,875	\$ 6,875	\$ 15,000
Attorney	\$ 22,917	\$ 15,776	\$ 15,776	\$ 31,552	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Assessment Administration	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 900
Dissemination	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 6,000
Dissemination Software	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Trustee Fees	\$ 3,600	\$ -	\$ 4,041	\$ 4,041	\$ 8,082
Management Fees	\$ 36,667	\$ 15,000	\$ 18,333	\$ 33,333	\$ 40,000
Information Technology	\$ 1,650	\$ 675	\$ 825	\$ 1,500	\$ 1,890
Website Maintenance	\$ 2,850	\$ 2,050	\$ 1,425	\$ 3,475	\$ 1,260
Telephone	\$ 275	\$ -	\$ 50	\$ 50	\$ 300
Postage & Delivery	\$ 917	\$ 122	\$ 150	\$ 272	\$ 1,000
Insurance	\$ 5,000	\$ 4,369	\$ -	\$ 4,369	\$ 5,000
Printing & Binding	\$ 917	\$ -	\$ 100	\$ 100	\$ 1,000
Legal Advertising	\$ 13,750	\$ 14,735	\$ 6,875	\$ 21,610	\$ 15,000
Contingency	\$ 4,583	\$ -	\$ 2,292	\$ 2,292	\$ 5,000
Office Supplies	\$ 573	\$ 8	\$ 50	\$ 58	\$ 625
Travel Per Diem	\$ 605	\$ -	\$ 303	\$ 303	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 150	\$ -	\$ 150	\$ 175
<b>Total Administrative</b>	<b>\$ 137,003</b>	<b>\$ 55,684</b>	<b>\$ 76,157</b>	<b>\$ 131,841</b>	<b>\$ 151,292</b>
<i>Operations &amp; Maintenance</i>					
Field Contingency	\$ 25,000	\$ -	\$ 12,500	\$ 12,500	\$ 25,000
<b>Total Operations &amp; Maintenance</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 25,000</b>
<b>Total Expenditures</b>	<b>\$ 162,003</b>	<b>\$ 55,684</b>	<b>\$ 88,657</b>	<b>\$ 144,341</b>	<b>\$ 176,292</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ 3,864</b>	<b>\$ 0</b>	<b>\$ 3,865</b>	<b>\$ -</b>

# Willowbrook

## Community Development District

### General Fund Narrative

#### **Revenues:**

##### Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

##### Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

---

#### **Expenditures:**

##### **General & Administrative:**

##### Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

##### Engineering

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### Attorney

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

# Willowbrook

## Community Development District

### General Fund Narrative

#### Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

#### Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

#### Dissemination Software

The District may request the dissemination agent use of EMMA Filing Assistance Software, to file required disclosure reports.

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

#### Telephone

Telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

# Willowbrook

## Community Development District

### General Fund Narrative

#### Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

#### Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

#### **Operations & Maintenance:**

#### Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

# SECTION VII

# SECTION C



# SECTION 1

**Willowbrook**  
**Community Development District**

Bill to: KRPC Willowbrook LLC

Funding Request #5  
March 22, 2024

Payee	General Fund FY24
<b>1 Governmental Management Services</b> Invoice # 5 - Management Fees - March 2024	\$ 3,589.18
<b>2 Kilinski   Van Wyk, PLLC</b> Invoice # 9006 - Attorney Services - February 2024	\$ 2,609.50
	\$ 6,198.68
<hr/>	
<b>Total:</b>	<b>\$ 6,198.68</b>

Please make check payable to:

**Willowbrook**  
**Community Development District**  
Governmental Management Services-CF  
219 E. Livingston Street  
Orlando, Florida 32801

# SECTION 2

***Willowbrook***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2024***



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3	<hr/>	<u>Capital Projects Fund</u>
4	<hr/>	<u>Month to Month</u>

**Willowbrook**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2024**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<b>Cash:</b>			
Operating Account	\$ 3,365	\$ -	\$ 3,365
Due from Developer	\$ 6,199	\$ 7,967	\$ 14,165
<b>Total Assets</b>	<b>\$ 9,564</b>	<b>\$ 7,967</b>	<b>\$ 17,531</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 6,636	\$ -	\$ 6,636
Contracts Payable	\$ -	\$ 7,967	\$ 7,967
<b>Total Liabilities</b>	<b>\$ 6,636</b>	<b>\$ 7,967</b>	<b>\$ 14,603</b>
<b>Fund Balance:</b>			
Unassigned	\$ 2,928	\$ -	\$ 2,928
<b>Total Fund Balances</b>	<b>\$ 2,928</b>	<b>\$ -</b>	<b>\$ 2,928</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 9,564</b>	<b>\$ 7,967</b>	<b>\$ 17,531</b>

**Willowbrook**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2024**

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
<b>Revenues:</b>				
Developer Contributions	\$ 162,003	\$ 59,548	\$ 59,548	\$ -
<b>Total Revenues</b>	<b>\$ 162,003</b>	<b>\$ 59,548</b>	<b>\$ 59,548</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 11,000	\$ 6,000	\$ 2,600	\$ 3,400
FICA Expenses	\$ 825	\$ 450	\$ 199	\$ 251
Engineering	\$ 13,750	\$ 7,500	\$ -	\$ 7,500
Attorney	\$ 22,917	\$ 12,500	\$ 15,776	\$ (3,276)
Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 6,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Dissemination Software	\$ 1,500	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 36,667	\$ 20,000	\$ 15,000	\$ 5,000
Information Technology	\$ 1,650	\$ 900	\$ 675	\$ 225
Website Maintenance	\$ 2,850	\$ 1,555	\$ 2,050	\$ (495)
Telephone	\$ 275	\$ 150	\$ -	\$ 150
Postage & Delivery	\$ 917	\$ 500	\$ 122	\$ 378
Insurance	\$ 5,000	\$ 5,000	\$ 4,369	\$ 631
Printing & Binding	\$ 917	\$ 500	\$ -	\$ 500
Legal Advertising	\$ 13,750	\$ 7,500	\$ 14,735	\$ (7,235)
Contingency	\$ 4,583	\$ 2,500	\$ -	\$ 2,500
Office Supplies	\$ 573	\$ 313	\$ 8	\$ 304
Travel Per Diem	\$ 605	\$ 330	\$ -	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 150	\$ 25
<b>Total General &amp; Administrative</b>	<b>\$ 137,003</b>	<b>\$ 65,872</b>	<b>\$ 55,684</b>	<b>\$ 10,188</b>
<b><u>Operations &amp; Maintenance</u></b>				
Field Contingency	\$ 25,000	\$ 13,636	\$ -	\$ 38,636
<b>Total Operations &amp; Maintenance</b>	<b>\$ 25,000</b>	<b>\$ 13,636</b>	<b>\$ -</b>	<b>\$ 38,636</b>
<b>Total Expenditures</b>	<b>\$ 162,003</b>	<b>\$ 79,508</b>	<b>\$ 55,684</b>	<b>\$ 297,196</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 3,864</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 3,864</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (937)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 2,928</b>	

**Willowbrook**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2024**

	Adopted Budget	Prorated Budget Thru 03/31/24	Actual Thru 03/31/24	Variance
<b>Revenues:</b>				
Developer Advances	\$ -	\$ -	\$ 7,967	\$ 7,967
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,967</b>	<b>\$ 7,967</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 7,967	\$ (7,967)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,967</b>	<b>\$ (7,967)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Willowbrook**  
Community Development District  
Month to Month

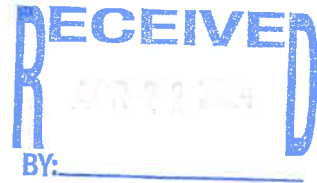
	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ 26,750	\$ -	\$ 19,266	\$ 7,333	\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,548
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 26,750</b>	<b>\$ -</b>	<b>\$ 19,266</b>	<b>\$ 7,333</b>	<b>\$ 6,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,548</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600
FICA Expenses	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,722	\$ 5,742	\$ 2,631	\$ 3,072	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,776
Audit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ -	\$ 1,667	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Information Technology	\$ -	\$ 75	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675
Website Maintenance	\$ -	\$ -	\$ -	\$ 1,850	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ -	\$ -	\$ 41	\$ 49	\$ 29	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122
Insurance	\$ -	\$ -	\$ 4,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,369
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ 359	\$ 12,139	\$ 1,480	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,735
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ -	\$ -	\$ 3	\$ -	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
<b>Total General &amp; Administrative</b>	<b>\$ 1,722</b>	<b>\$ 7,993</b>	<b>\$ 22,665</b>	<b>\$ 9,935</b>	<b>\$ 8,488</b>	<b>\$ 4,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,684</b>
<b>Operations &amp; Maintenance</b>													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,684</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,722)</b>	<b>\$ 18,757</b>	<b>\$ (22,665)</b>	<b>\$ 9,331</b>	<b>\$ (1,155)</b>	<b>\$ 1,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,864</b>

# SECTION 3



April 19, 2024

Samantha Ham – Recording Secretary  
Willowbrook CDD  
219 E. Livingston Street  
Orlando, Florida 32801-1508



**RE: Willowbrook Community Development District Registered Voters**

Dear Ms. Ham,

In response to your request, there are currently **no** voters within the Willowbrook Community Development District as of **April 15, 2024**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Lori Edwards".

Lori Edwards  
Supervisor of Elections  
Polk County, Florida

# Audit Committee Meeting

# SECTION III

# SECTION A

**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2024  
Polk County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **Monday, May 20, 2024 at 5:00 p.m.**, at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns/Samantha Ham, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Willowbrook Community Development District**” on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Year 2024, plus the cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.





# SECTION B

**WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Willowbrook Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Winter Haven, Polk County, Florida. The District currently has an operating budget of approximately \$162,003. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 1, 2025.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jill Burns/Samantha Ham, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "**Auditing Services – Willowbrook Community Development District.**"

Proposals must be received by **5:00 PM on Monday, May 20, 2024**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jill Burns, District Manager  
Governmental Management Services – Central Florida, LLC

Run Date: **Monday, May 6, 2024**