

TERN BAY COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

JANUARY 11, 2022

PREPARED BY:

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TERN BAY COMMUNITY DEVELOPMENT DISTRICT

January 4, 2021

Board of Supervisors

Tern Bay Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Tern Bay Community Development District will be held on **Tuesday, January 11, 2022, at 10:00 A.M.** at the **Country Inn and Suites, 24244 Corporate Court, Port Charlotte, Florida 33954.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/onstage/g.php?MTID=e5d66eca3ec953b0d4c7e2113c381a72d>

Access Code: **2335 392 5064**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2335 392 5064** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. September 16, 2021 – Regular Meeting.
3. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2021.
4. Consideration Of **Resolution 2022-1**, a Resolution of the Board of Supervisors of Tern Bay Community Development District ratifying the LED Lighting Agreement dated December 15, 2021, and four LED Lighting Agreements dated May 25, 2021, each with Florida Power & Light Company for purposes of installing lighting facilities on roadways within the District.
5. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) State Law Requirements for new Stormwater Reporting.
 - b) Financial Statements for period ending September 30, 2021 (unaudited).
 - c) Financial Statements for period ending October 31, 2021 (unaudited).
 - d) Financial Statements for period ending November 30, 2021 (unaudited).

e) Financial Statements for period ending December 31, 2021 (unaudited).

6. Supervisor's Requests and Audience Comments.

7. Adjournment.

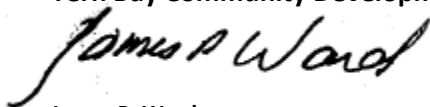
The second order of business is the consideration of the September 16, 2021, Regular Meeting Minutes.

The third order of business is the acceptance of the Audited Financial Statements for Fiscal Year 2021, covering the period October 1, 2020, through September 30, 2021. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

The fourth order of business is the consideration of **Resolution 2022-1**, a Resolution of the Board of Supervisors of Tern Bay Community Development District ratifying the LED Lighting Agreement dated December 15, 2021, and four LED Lighting Agreements dated May 25, 2021, each with Florida Power & Light Company for purposes of installing lighting facilities on roadways within the District.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Tern Bay Community Development District



James P. Ward
District Manager

The Fiscal Year 2022 schedule is as follows:

December 14, 2021	January 11, 2022
February 8, 2022	March 8, 2022
April 12, 2022	May 10, 2022
June 14, 2022	July 12, 2022
August 8, 2022	September 13, 2022

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**MINUTES OF MEETING
TERN BAY
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Tern Bay Community Development District was held on Tuesday, September 16, 2021, at 9:00 a.m. at the Country Inn and Suites, 24244 Corporate Court, Port Charlotte, Florida 33954.

Present and constituting a quorum:

Russell Smith	Chairperson
Barry Ernst	Assistant Secretary
Anthony Burdett	Assistant Secretary
Ashley Kingston	Assistant Secretary

Absent:

Christopher Hasty	Vice Chairperson
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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Counsel
Steve Sanford	Bond Counsel

Audience:

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS
WERE TRANSCRIBED IN *ITALICS*.**

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 9:00 a.m. He conducted roll call and all Board Members were present, with the exception of Supervisor Hasty, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

July 13, 2021 – Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions for the Minutes; hearing none, he called for a motion.

On MOTION made by Mr. Russell Smith, seconded by Ms. Ashley Kingston, and with all in favor, the July 13, 2021, Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2021-12

Consideration of Resolution 2021-12, a Resolution of the Board of Supervisors of the Tern Bay Community Development District (the "District"): (i) authorizing the Issuance of not exceeding \$32,000,000 Tern Bay Community Development District, Special Assessment Bonds, Series 2021 (the "Bonds") to finance certain Public Infrastructure within the District; (ii) determining the need for a negotiated limited offering of the Bonds and providing for a delegated award of such bonds; appointing the underwriter for the limited offering of the Bonds; (iii) approving the form of and authorizing the execution and delivery of a Bond Purchase Contract with respect to the Bonds; (iv) approving the form of and authorizing the execution and delivery of a First Supplemental Trust Indenture governing the Bonds; (v) approving the form of and authorizing the distribution of a Preliminary Limited Offering Memorandum; (vi) approving the execution and delivery of a Final Limited Offering Memorandum; (vii) approving the form of and authorizing the execution of a Continuing Disclosure Agreement, and appointing a dissemination agent; (viii) approving the application of Bond proceeds; (ix) authorizing certain modifications to the Assessment Methodology Report and Engineer's Report; (x) making certain declarations; (xi) providing for the registration of the Bonds pursuant to the DTC book-entry only system; and (xii) authorizing the proper officials to do all things deemed necessary in connection with the issuance, sale, and delivery of the Bonds.

Mr. Ward: This Resolution is commonly referred to as an authorizing resolution for the bonds for your Series 2021 bonds. He asked Mr. Steve Sanford (Bond Counsel) to discuss the Resolution.

Mr. Steve Sanford: What you have before you is what we call the delegation resolution. The reason we call it that is because in the resolution itself we set forth certain parameters in connection with the sale of the bonds and if, when it comes time for the marketing of the bonds, if we are within the parameters set by the Board, then the Chair or the Vice Chair would be authorized to sign a bond purchase contract without the need to call a special meeting. This Resolution is authorizing up to \$32 million dollars of special assessment bonds to finance a portion of the public infrastructure within the District. It also asks the Board to approve certain documents. There is a bond purchase contract, that's a contract between the District and FMS Bonds serving as your underwriter. In that agreement it sets forth the conditions to close, what has to be delivered and it gets executed approximately 10 days before the actual funding. The next exhibit is the preliminary limited offering memorandum. That's the marketing tool used by the underwriter to find investors in the bonds. Once the bonds are actually sold, this preliminary limited offering memorandum gets finalized and all the interest rates, sources and uses get filled in and that's the final document that gets delivered to the investors. The next document is the continuing disclosure agreement. That is a document which is required under FCC rules and what it's intended to do is leave a level playing field for people wanting to buy bonds, buy these bonds in a secondary market. It requires the District and the developer to provide annual information regarding the bonds and the development and the project because the limited offering memorandum only speaks as of the day it is printed. The continuing disclosure keeps everything up to speed so a purchaser in the secondary market would have the same information as everybody else. Lastly is the supplemental trust indenture. Every series of bonds issued by the District is governed by both a master trust indenture which was previously approved

by the Board, and a supplemental indenture which is specific to the particular series of bonds, and this is between the District and US Bank serving as your bond trustee. Once the bonds are sold, all the interest rates and redemption provision, sources and uses, will be set forth in this document. This document stays in place until the bonds mature or are redeemed. This resolution also give authorization to Jim's report and the Engineer's report if it is necessary in connection to the sale of the bonds, again without need to call a special meeting. Lastly, the parameters are we cannot issue more than \$32 million in principal amount of bonds. The maximum authorized yield cannot exceed 4.5%, and there is a cushion in both of those numbers to make sure we are well within those parameters. Lastly, the compensation to the underwriter is 98%, so the underwriter buys the bonds at a discount, and then turns around and sells the bonds for the full amount and the differential is the compensation to the underwriter.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Barry Ernst, seconded by Mr. Russell Smith, and with all in favor, Resolution 2021-12 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Agreement

Consideration of the Security Services Agreement dated October 1, 2021, between the District and Ramco Protective of Orlando, Inc. for security services

Mr. Ward: This is the company that handles all of the guardhouse operations and roving patrols and access for residents, etc. This is the second year of the contract. It is \$110,000 dollars for FY 2022. I think we were at about \$95,000 or \$96,000 for the current year that we are in. He asked if there were any questions.

Mr. Smith: Are they providing more services or asking for more money?

Mr. Ward: The latter. The prices I have seen are just crazy right now with new contracts.

On MOTION made by Mr. Russell Smith, seconded by Ms. Ashley Kingston, and with all in favor, the Security Services Agreement dated October 1, 2021, between the District and Ramco Protective of Orlando, Inc. for security services was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-13

Consideration of Resolution 2021-13, a Resolution of the Board of Supervisors of the District appointing Greenburg Traurig, LLP, as Bond Counsel

Mr. Ward: For whatever reason we never approved the agreement with Greenburg Traurig for Bond Counsel services back in 2019, so I put this back on your agenda to approve this. Obviously, Mr. Sanford has done all of the work necessary for this. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Russell Smith, seconded by Mr. Barry Ernst, and with all in favor, Resolution 2021-13 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS**Staff Reports****Staff Reports****I. District Attorney**

No report.

II. District Engineer

No report.

III. District Manager

a) Financial Statements for period ending July 31, 2021 (unaudited)

b) Financial Statements for period ending August 31, 2021 (unaudited)

No report.

SEVENTH ORDER OF BUSINESS**Supervisor's Requests and Audience Comments**

Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any audience members present in person, or via audio or video with any questions or comments; there were none. He noted there were no members of the audience present in person.

EIGHTH ORDER OF BUSINESS**Adjournment**

Mr. Ward adjourned the meeting at approximately 9:10 a.m.

On MOTION made by Mr. Barry Ernst, seconded by Mr. Anthony Burdett, and with all in favor, the meeting was adjourned.

Tern Bay Community Development District

James P. Ward, Secretary

Russell Smith, Chairperson

**TERN BAY
COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Tern Bay Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Tern Bay Community Development District, Charlotte County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

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



December 9, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$15,054,904.
- The change in the District's total net position in comparison with the prior fiscal year was \$414, an increase. Net position in the current fiscal year increased due to revenues exceeding expenses. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$431,398, an increase of \$244,800 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,		
	2021	2020
Current and other assets	\$ 461,789	\$ 190,223
Capital assets, net of depreciation	15,702,134	15,987,415
Total assets	16,163,923	16,177,638
Current liabilities	54,019	28,148
Long-term liabilities	1,055,000	1,095,000
Total liabilities	1,109,019	1,123,148
Net Position		
Net investment in capital assets	14,647,134	14,892,415
Restricted	91,770	94,116
Unrestricted	316,000	67,959
Total net position	\$ 15,054,904	\$ 15,054,490

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 873,014	\$ 253,965
Operating grants and contributions	13	901
Total revenues	873,027	254,866
Expenses:		
General government	96,154	93,571
Physical environment	718,498	38,167
Interest	57,961	60,110
Conveyances and impairment of infrastructure	-	29,432,084
Total expenses	872,613	29,623,932
Change in net position	414	(29,369,066)
Net position - beginning	15,054,490	44,423,556
Net position - ending	\$ 15,054,904	\$ 15,054,490

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$872,613. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year due to increased activity in the District. In total, expenses decreased from the prior fiscal year, mainly as the result of the conveyance and impairment of infrastructure in the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to decrease revenues by \$42,824 and decrease appropriations by \$42,824. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$15,987,415 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$285,281 has been taken, which resulted in a net book value of \$15,702,134. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$1,055,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the Board is considering issuing Special Assessment Bonds; however, the terms of the financing have not yet been established.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Tern Bay Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 346,391
Restricted assets:	
Investments	115,398
Capital assets:	
Nondepreciable	7,428,992
Depreciable, net	<u>8,273,142</u>
Total assets	<u>16,163,923</u>
 LIABILITIES	
Accounts payable	30,391
Accrued interest payable	23,628
Non-current liabilities:	
Due within one year	45,000
Due in more than one year	<u>1,010,000</u>
Total liabilities	<u>1,109,019</u>
 NET POSITION	
Net investment in capital assets	14,647,134
Restricted for debt service	91,770
Unrestricted	<u>316,000</u>
Total net position	<u><u>\$ 15,054,904</u></u>

See notes to the financial statements

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Primary government:				
Governmental activities:				
General government	\$ 96,154	\$ 777,412	\$ -	\$ 681,258
Maintenance and operations	718,498	-	-	(718,498)
Interest on long-term debt	57,961	95,602	13	37,654
Total governmental activities	<u>872,613</u>	<u>873,014</u>	<u>13</u>	<u>414</u>
		Change in net position		<u>414</u>
		Net position - beginning		<u>15,054,490</u>
		Net position - ending		<u>\$ 15,054,904</u>

See notes to the financial statements

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	<u>Major Funds</u>		<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 346,391	\$ -	\$ 346,391
Investments	-	115,398	115,398
Total assets	<u>\$ 346,391</u>	<u>\$ 115,398</u>	<u>\$ 461,789</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 30,391	\$ -	\$ 30,391
Total liabilities	<u>30,391</u>	<u>-</u>	<u>30,391</u>
Fund balances:			
Restricted for:			
Debt service	-	115,398	115,398
Unassigned	316,000	-	316,000
Total fund balances	<u>316,000</u>	<u>115,398</u>	<u>431,398</u>
Total liabilities and fund balances	<u>\$ 346,391</u>	<u>\$ 115,398</u>	<u>\$ 461,789</u>

See notes to the financial statements

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 431,398

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	15,987,415	
Accumulated depreciation	<u>(285,281)</u>	15,702,134

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(23,628)	
Bonds payable	<u>(1,055,000)</u>	<u>(1,078,628)</u>
Net position of governmental activities		<u><u>\$ 15,054,904</u></u>

See notes to the financial statements

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

	<u>Major Funds</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	
REVENUES			
Special assessments	\$ 777,412	\$ 95,602	\$ 873,014
Interest earnings	-	13	13
Total revenues	<u>777,412</u>	<u>95,615</u>	<u>873,027</u>
EXPENDITURES			
Current:			
General government	96,154	-	96,154
Maintenance and operations	433,217	-	433,217
Debt service:			
Principal	-	40,000	40,000
Interest	-	58,856	58,856
Total expenditures	<u>529,371</u>	<u>98,856</u>	<u>628,227</u>
Excess (deficiency) of revenues over (under) expenditures	248,041	(3,241)	244,800
Fund balances - beginning	<u>67,959</u>	<u>118,639</u>	<u>186,598</u>
Fund balances - ending	<u>\$ 316,000</u>	<u>\$ 115,398</u>	<u>\$ 431,398</u>

See notes to the financial statements

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

Net change in fund balances - total governmental funds	\$	244,800
--	----	---------

Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		40,000
---	--	--------

Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.		(285,281)
--	--	-----------

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Change in accrued interest		895
		895
Change in net position of governmental activities	\$	414
		414

See notes to the financial statements

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Tern Bay Community Development District (the "District") was created on September 15, 2004 by the Florida Land and Water Adjudicatory Commission Chapter 42VV-1.001-1.003 of Manatee County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all of the Board members are affiliated with Lennar Homes ("Developer").

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Roadways	30
Stormwater management	30
Security facilities	30
Landscape and conservation	30

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

Unearned Revenue

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

Long-Term Obligations

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

	Amortized cost	Credit Risk	Maturities
Fidelity Govt Portfolio CI III	\$ 115,398	S&P AAAM	Weighted average maturity: 38 days
	<u>\$ 115,398</u>		

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

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

Interest rate risk – the Bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

NOTE 5 - CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 7,428,992	\$ -	\$ -	\$ 7,428,992
Infrastructure under construction	8,558,423	-	8,558,423	-
Total capital assets, not being depreciated	15,987,415	-	8,558,423	7,428,992
Capital assets, being depreciated				
Roadways	-	5,828,665	-	5,828,665
Stormwater management	-	1,457,166	-	1,457,166
Security facilities	-	340,006	-	340,006
Landscape and conservation	-	932,586	-	932,586
Total capital assets, being depreciated	-	8,558,423	-	8,558,423
Less accumulated depreciation for:				
Roadways	-	194,289	-	194,289
Stormwater management	-	48,572	-	48,572
Security facilities	-	11,334	-	11,334
Landscape and conservation	-	31,086	-	31,086
Total accumulated depreciation	-	285,281	-	285,281
Total capital assets, being depreciated, net	-	8,273,142	-	8,273,142
Governmental activities capital assets, net	\$ 15,987,415	\$ 8,273,142	\$ 8,558,423	\$ 15,702,134

In the prior fiscal year, \$29,432,084 was removed from the District's capital assets due to infrastructure being conveyed to Charlotte County Utilities (utilities valued at \$10,303,162), \$8,000,102 of offsite roadways was conveyed to Charlotte County, while \$11,128,820 of the infrastructure was written down due to aging. The District estimates that an additional \$28 million is needed to complete the project. The project will be completed by the Developer or with proceeds from a new bond issue. The District will convey certain infrastructure improvements to other governmental entities upon completion of the project.

NOTE 6 - LONG TERM LIABILITIES

On September 8, 2005, the District issued \$33,280,000 Capital Improvement Revenue Bonds, Series 2005A, with a fixed interest rate of 5.375% due May 1, 2037. The Bonds were issued to refund the outstanding principal balance of the District's Bond Anticipation Note, Series 2005 and to finance the cost of acquiring, constructing and equipping the 2005 Project. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2005. Principal on the Series 2005A Bonds is paid serially commencing on May 1, 2008 through May 1, 2037. The Bonds were restructured in a prior year resulting in a new balance of \$1,170,000.

The Series 2005A Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2005A Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2005A	\$ 1,095,000	\$ -	\$ 40,000	\$ 1,055,000	\$ 45,000
Total	\$ 1,095,000	\$ -	\$ 40,000	\$ 1,055,000	\$ 45,000

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 45,000	\$ 56,706	\$ 101,706
2023	45,000	54,288	99,288
2024	50,000	51,869	101,869
2025	50,000	49,181	99,181
2026	55,000	46,494	101,494
2027-2031	310,000	186,244	496,244
2032-2036	405,000	92,988	497,988
2037	95,000	5,106	100,106
	<u>\$ 1,055,000</u>	<u>\$ 542,876</u>	<u>\$ 1,597,876</u>

NOTE 7 – DEVELOPER TRANSACTIONS & CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The District's activity is dependent upon the continued involvement of the Developer Landowner, the loss of which could have a material adverse effect on the District's operations.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 9 - RISK MANAGEMENT

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

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Assessments	\$ 822,194	\$ 779,370	\$ 777,412	\$ (1,958)
Total revenues	822,194	779,370	777,412	(1,958)
EXPENDITURES				
Current:				
General government	170,029	170,029	96,154	73,875
Maintenance and operations	652,165	609,341	433,217	176,124
Total expenditures	822,194	779,370	529,371	249,999
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	248,041	<u>\$ 248,041</u>
Fund balance - beginning			<u>67,959</u>	
Fund balance - ending			<u>\$ 316,000</u>	

See notes to required supplementary information

**TERN BAY COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to decrease revenues by \$42,824 and decrease appropriations by \$42,824. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

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

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	4
Employee compensation for FYE 9/30/2021 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2021	\$304,108
Construction projects to begin on or after October 1; (>\$65K)	NONE
Budget variance report	See page 22 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$542.34
	Debt service - \$325.39 - \$1,626.96
Special assessments collected FYE 9/30/2021	\$304,079
Outstanding Bonds:	
Series 2005, due November 1, 2037	see Note 6 for details



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

To the Board of Supervisors
Tern Bay Community Development District
Charlotte County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Tern Bay Community Development District, Charlotte County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 9, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "B. H. & Associates".

December 9, 2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Tern Bay Community Development District
Charlotte County, Florida

We have examined Tern Bay Community Development District, Charlotte County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Tern Bay Community Development District, Charlotte County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

December 9, 2021



Grau & Associates

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

To the Board of Supervisors
Tern Bay Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Tern Bay Community Development District, Charlotte County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated December 9, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

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

Purpose of this Letter

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

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

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

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



December 9, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

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

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

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Resolution 2022-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF TERN BAY COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE FOUR LED LIGHTING AGREEMENTS DATED MAY 25, 2021, AND ONE LED LIGHTING AGREEMENT DATED DECEMBER 15, 2021, WITH FLORIDA POWER & LIGHT COMPANY FOR PURPOSES OF INSTALLING LIGHTING FACILITIES ON ROADWAYS WITHIN THE DISTRICT; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Tern Bay Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Charlotte County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, finance and/or maintain systems and facilities for certain basic infrastructure including, but not limited to, district roads, sanitary sewer collection system, potable water distribution system, reclaimed water distribution system, stormwater/floodplain management, off-site improvements, landscape and hardscape, irrigation system, street lighting and other public improvements; and

WHEREAS, the District owns, operates and maintains certain public infrastructure improvements within the District; and

WHEREAS, it was determined to be of significant importance that additional lighting facilities be installed in District owned property along certain roadways within the District; and

WHEREAS, the District Manager entered into a LED Lighting Agreement dated May 25, 2021, with Florida Power & Light Company with respect to the installation of LED lighting facilities for the District, a copy of which is attached hereto as Exhibit "A" (the "Agreement – WR10499656"); and

WHEREAS, the District Manager also entered into a LED Lighting Agreement dated May 25, 2021, with Florida Power & Light Company with respect to the installation of LED lighting facilities for the District, a copy of which is attached hereto as Exhibit "B" (the "Agreement – WR10499648"); and

WHEREAS, the District Manager also entered into a LED Lighting Agreement dated May 25, 2021, with Florida Power & Light Company with respect to the installation of LED lighting facilities for the District, a copy of which is attached hereto as Exhibit "C" (the "Agreement – WR10499636"); and

WHEREAS, the District Manager also entered into a LED Lighting Agreement dated May 25, 2021, with Florida Power & Light Company with respect to the installation of LED lighting facilities for the District, a copy of which is attached hereto as Exhibit "D" (the "Agreement – WR10499621"); and

WHEREAS, the District Manager also entered into a LED Lighting Agreement dated December 15, 2021, with Florida Power & Light Company with respect to the installation of lighting facilities for Heritage Landing Pod F, a copy of which is attached as Exhibit "E" (the "Agreement – Pod A") (Agreement – WR10499656, Agreement – WR10499648, Agreement – WR10499636, Agreement – WR10499621, and Agreement – Pod A are referred to collectively herein as "Lighting Agreements"); and

WHEREAS, the Board of Supervisors of the District desires to ratify the District Manager's execution of the Lighting Agreements.

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

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

SECTION 2. RATIFICATION. The District Manager's execution of the Lighting Agreements is hereby ratified.

SECTION 3. 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

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE. This Resolutions shall be effective immediately upon its adoption.

PASSED AND ADOPTED at a meeting of the Board of Supervisors of Tern Bay Community Development District this 11th day of January 2022.

ATTEST:

**TERN BAY
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Russell Smith, Chairman

Exhibit A - **Agreement – WR10499656**



LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Turn Bay CDD (hereinafter called the Customer), requests on this 25 day of May, 2021, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Turn Bay Blvd, located in Punta Gorda, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				N/A
Standard Fiberglass				N/A
Decorative Concrete		22		22
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		1222		1222

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): **Customer to install all pull boxes and conduit. FPL to install black Washington decorative poles and black/black Granville fixtures. FPL to pull wire, set poles and energize system.**

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.

13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

Tern Bay CDD

Customer (Print or type name of Organization)

By: *J.P. Ward*
Signature (Authorized Representative)

James P. Ward
(Print or type name)

Title: District Manager

FLORIDA POWER & LIGHT COMPANY

By: *Eric S. Culling*
(Signature)

Eric S. Culling
(Print or type name) Title:

Sr. Representative - FPL LED Lighting Solutions

Cover Sheet: WR#10499656

Page 1 of 4

☐ INACCESSIBLE

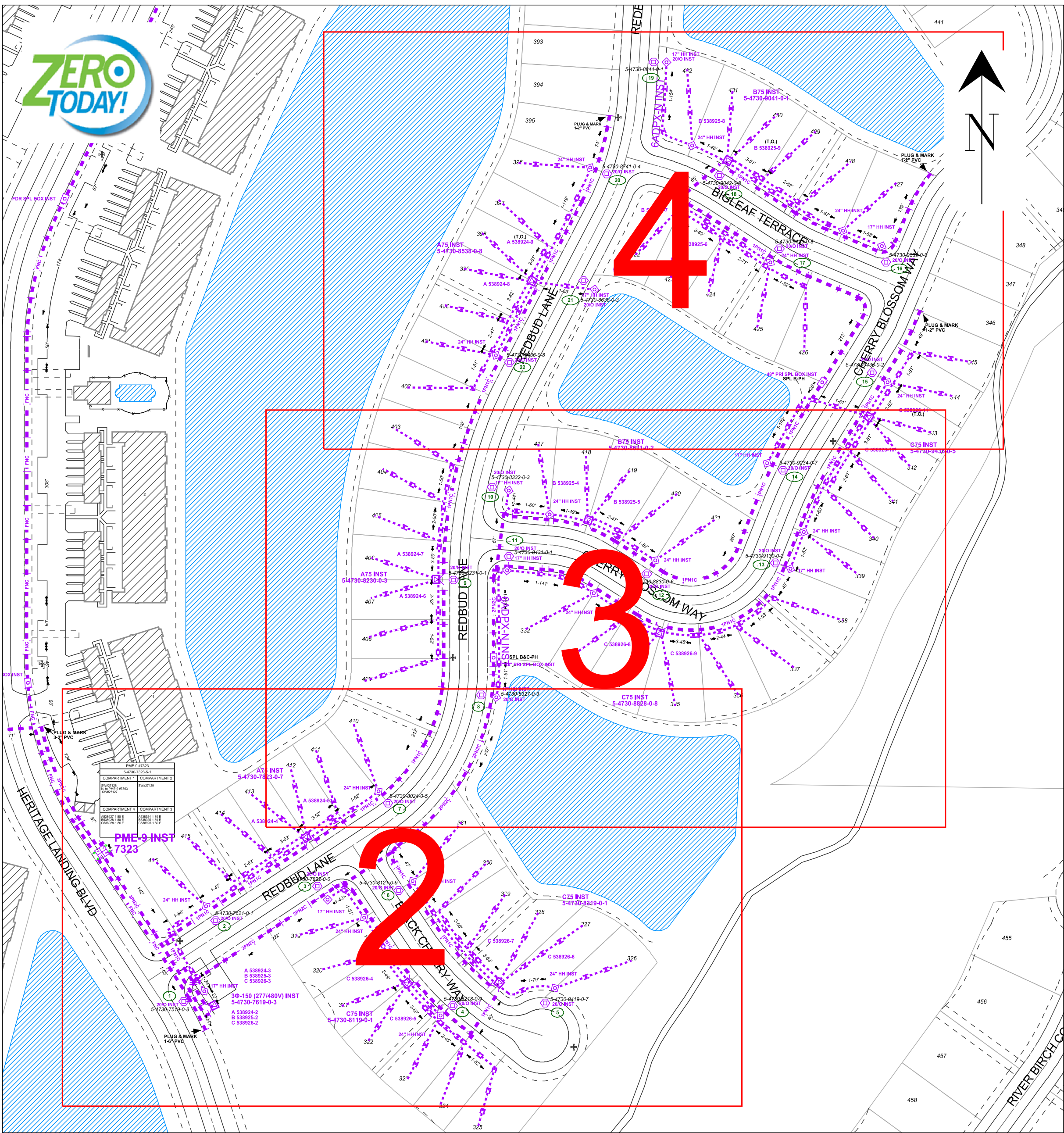
☐ 13KV

☐ FUTURE 23KV

☒ 23KV

☐ SALT SPRAY

☐ ROCK



GENERAL NOTES

- NOTIFY CUSTOMERS OF TEMPORARY POWER AND TRAFFIC INTERRUPTIONS.
- PROVIDE WARNING SIGNALS FOR PEDESTRIANS AND TRAFFIC SIGNALS FOR MOTORISTS.
- SERVICE TO TRAFFIC SIGNAL, SCHOOL FLASHING SIGNAL, AND LIFT STATIONS MUST REMAIN ENERGIZED AT ALL TIMES.

CAUTION

- THIS DRAWING IS MERELY AN APPROXIMATION. EXACT LOCATION OF FPL COMPANY UNDERGROUND FACILITIES MUST BE DETERMINED PRIOR TO ANY SUBSURFACE OPERATIONS IN THIS AREA.
- ALL BOUNDARIES ARE APPROXIMATE. ONLY ACCURATE ON THE DAY OF THIS TRANSMISSION. FACILITY LOCATION AND DEPTH SUBJECT TO CHANGE WITHOUT NOTICE. NOT TO BE USED FOR SURVEY OR EXCAVATION PURPOSES.

NOTE: THE LOCATION AND EXISTENCE OF ANY FACILITIES MAY NOT BE RELIED UPON BY THE SUPPLIER IN RESPONDING TO A BID OR IN COMPLYING WITH ANY CONTRACT. SUPPLIER IS RESPONSIBLE FOR EVALUATING SITE CONDITIONS BOTH ABOVE AND BELOW GROUND INCLUDING UNDERGROUND FACILITY LOCATIONS.

**CALL SUNSHINE #811
48 HOURS BEFORE YOU DIG
LOCATE MARKINGS COLOR CODE**

RED	ELECTRIC	BLUE	WATER
YELLOW	GAS-OIL-STEAM	GREEN	SEWER
PINK	TEMP. SURVEY MARKINGS	ORANGE	CABLE TV
WHITE	PROPOSED EXCAVATION		

American Disabilities Act

If pole placement location does not meet the minimum single point distance of 32" from edge of curb or back of sidewalk, contact your Production Lead, for further instructions.

-STUB, SEAL, AND ELECTRONICALLY MARK ALL EMPTY SERVICE CONDUITS AT THE LOT CORNER FOR FUTURE EXTENSION TO THE METER.



PLEASE BE ADVISED THAT RECEIPT OF THIS DRAWING AND/OR SURVEY, WHICH IS AN APPROXIMATION, DOES NOT RELIEVE YOU OF ANY STATUTORY OBLIGATIONS, INCLUDING THE PROVISIONS CONTAINED IN SECTION 556, FLORIDA STATUTES.
CALL 811 (Sunshine811) PRIOR TO ANY EXCAVATION ACTIVITIES

Construction Notes:

REQUIRED DRAWINGS:
WR_10499656_18X24 UG

- CABLE:
- STREET LIGHT IS #6 DPX HM-HD IN 1-2" PVC WITH 24" MIN COVER
 - ALL CABLE AND/OR CONDUIT ENDS ARE TO BE MARKED WITH AN ELECTRONIC MARKER
 - (XXX') DENOTES CABLE PULL DISTANCE
 - UNDERGROUND OBSTRUCTIONS ARE TO BE LOCATED PRIOR TO DIGGING
- STREET LIGHTS:
- STREET LIGHTS ARE 51W 3000K LED GRANVILLE BLACK ON 18.5 FT BLACK WASHINGTON CONCRETE POLES - FPL OWNED AND MAINTAINED

Size: 18 x 24

PRINTED BY: kx10emk

PLOT DATE/TIME: 04/28/2021 09:06:56

4		
3		
2		
1	04/28/2021	INSTALL 22- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

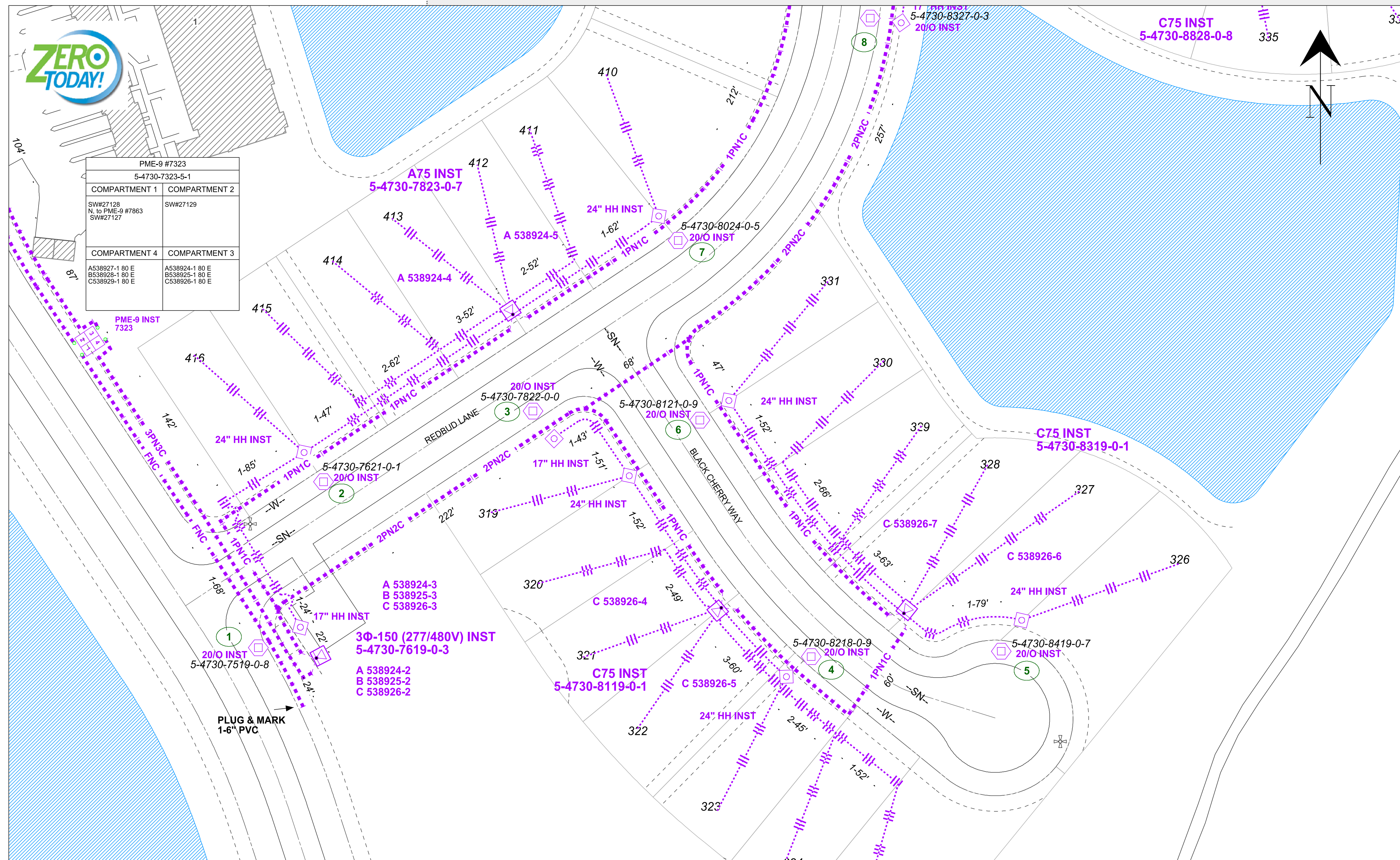
Easement? <input type="checkbox"/>	Tree Work? <input type="checkbox"/>	Tree Access? <input type="checkbox"/>	Tree Staking Req'd? <input type="checkbox"/>
Designer/Stake? <input type="checkbox"/>	CT/Special Mtr? <input type="checkbox"/>	Work with SMO? <input type="checkbox"/>	Survey/Stake? <input type="checkbox"/>
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY <input type="checkbox"/>	COUNTY RD <input type="checkbox"/>	COUNTY AIR <input type="checkbox"/>	STATE RD <input type="checkbox"/>
REQ'D WMD <input type="checkbox"/>	RR XING <input type="checkbox"/>	DR. DIST. <input type="checkbox"/>	TRANS. <input type="checkbox"/>
Requested Tel. Co. Set Poles? <input type="checkbox"/>	Requested Tel. Co. Transfer? <input type="checkbox"/>	Request CATV Transfer? <input type="checkbox"/>	

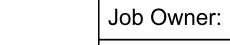

LARGEST A/C TONS:

HOME SQ. FT.



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D1 SL	
Date:	04/28/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	111'	223'	Dwg No. 10499656_18x24 UG.xml
		Map: IL0460	
		WR: 10499656	
		Page 1 of 4	



4			<div>AS-BUILT CREW PRINT</div> <div><div>Foreman's Signature</div><div>Date</div></div> <div>AS-BUILT COPY</div> <div><div>Initials</div><div>Cert. Date</div></div>	Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	<div>Easement? []</div> <div>Tree Work? []</div> <div>Tree Access? []</div> <div>Tree Staking Req'd? []</div>		Job Owner: Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20		
3				<div>Designer/Stake? []</div> <div>CT/Special Mtr? []</div> <div>Work with SMO? []</div> <div>Survey/Stake? []</div>	Designer: Kirkland Thames		HERITAGE LANDING PH-2A POD D1 SL				
2				<div>POLE LINE FT:</div> <div>POLE LINE FT. ON TRANSM. POLES:</div> <div>TRENCH FT:</div> <div>DUCT BANK FT:</div>	Date: 04/28/2021						
1	04/28/2021	INSTALL 22-51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES		<div>PERMIT REQ'D</div> <div>CITY []</div> <div>COUNTY RD []</div> <div>COUNTY AIR []</div> <div>STATE RD []</div> <div>FAA []</div> <div>WMD []</div> <div>RR XING []</div> <div>DR. DIST. []</div> <div>TRANSM. []</div> <div>Requested Tel. Co. Set Poles? []</div> <div>Requested Tel. Co. Transfer? []</div> <div>Request CATV Transfer? []</div>	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955						
IPC	DATE	REVISION					Original Size: 18 x 24		Dwg No. 10499656_18x24 UG.xml		Map: IL0460
							0' 40' 80'		WR: 10499656	Page 2 of 4	

FEEDERS:

[] INACCESSIBLE

[] 13KV

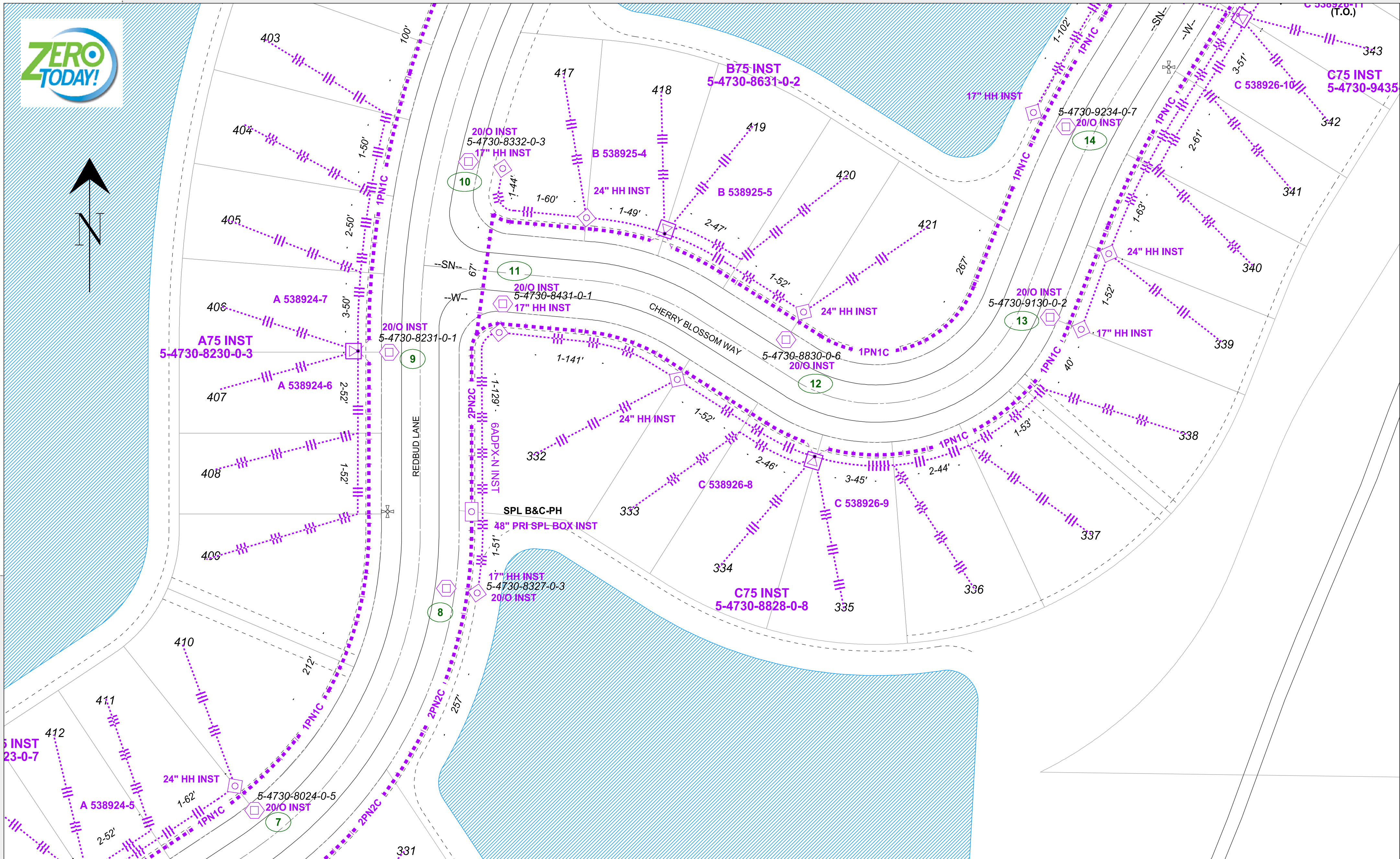
[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK

PAGE 4



PAGE 2

4		
3		
2		
1	04/28/2021	INSTALL 22- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT	
Foreman's Signature	Date
AS-BUILT COPY	
Initials	Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Supervisor's Signature	Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANS. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D1 SL	
Date:	04/28/2021	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
Original Size: 18 x 24		Dwg No. 10499656_18x24 UG.xml	Map: I10460
0'	40'	80'	WR: 10499656
			Page 3 of 4

FEEDERS:

[] INACCESSIBLE

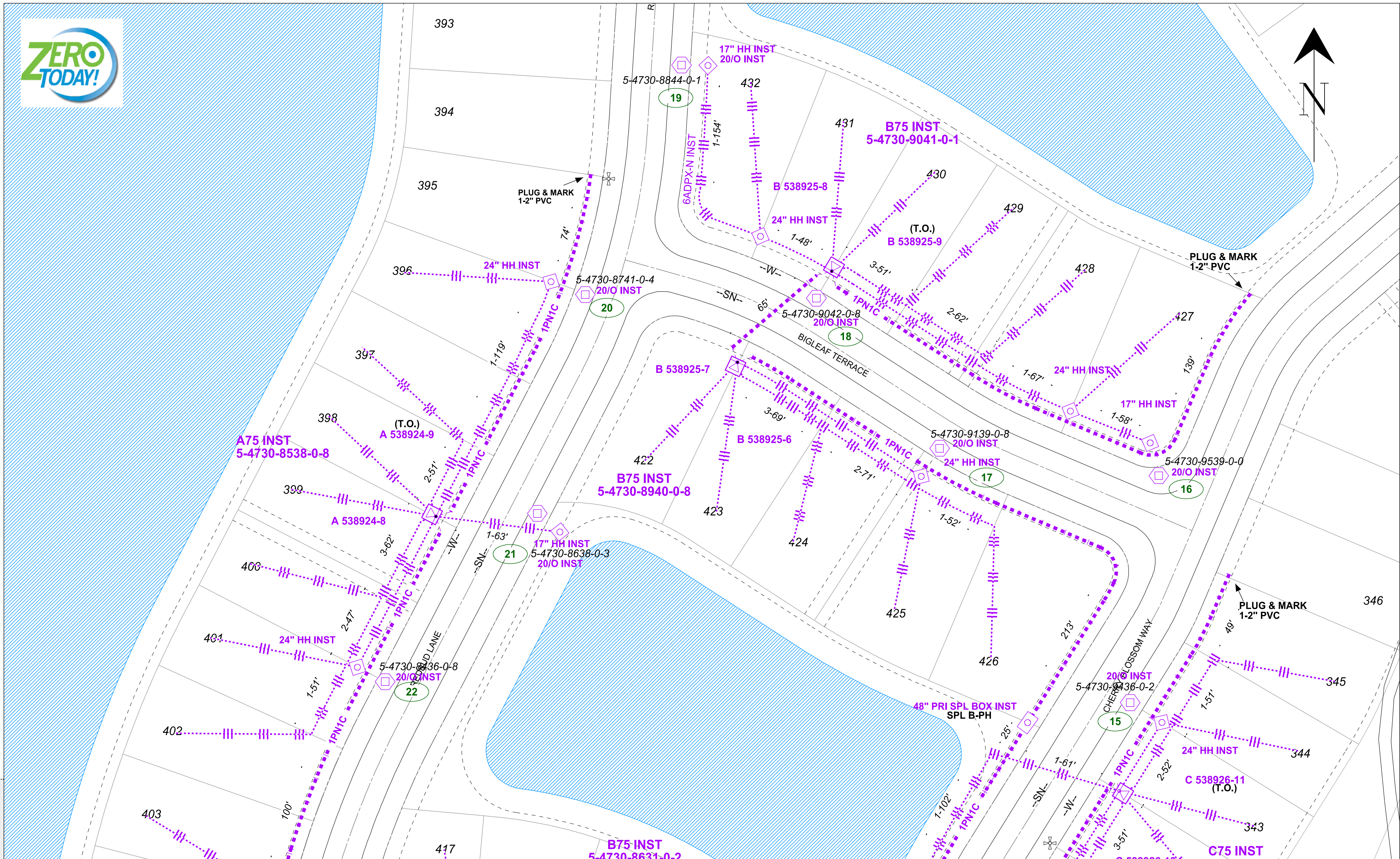
[] 13KV

[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK



Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/28/2021 09:07:04

4		
3		
2		
1	04/28/2021	INSTALL 22- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT	
Foreman's Signature	Date
AS-BUILT COPY	
Initials	Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Supervisor's Signature	Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANSM. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D1 SL	
Date:	04/28/2021	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
Original Size: 18 x 24		Dwg No. 10499656_18x24 UG.xml	Map: I10460
0' 40' 80'		WR: 10499656	Page 4 of 4

Exhibit B – **Agreement – WR10499648**



LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Turn Bay CDD (hereinafter called the Customer), requests on this 25 day of May, 2021, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Turn Bay Blvd, located in Punta Gorda, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				N/A
Standard Fiberglass				N/A
Decorative Concrete		14		14
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		577		577

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): **Customer to install all pull boxes and conduit. FPL to install black Washington decorative poles and black/black Granville fixtures. FPL to pull wire, set poles and energize system.**

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.

13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

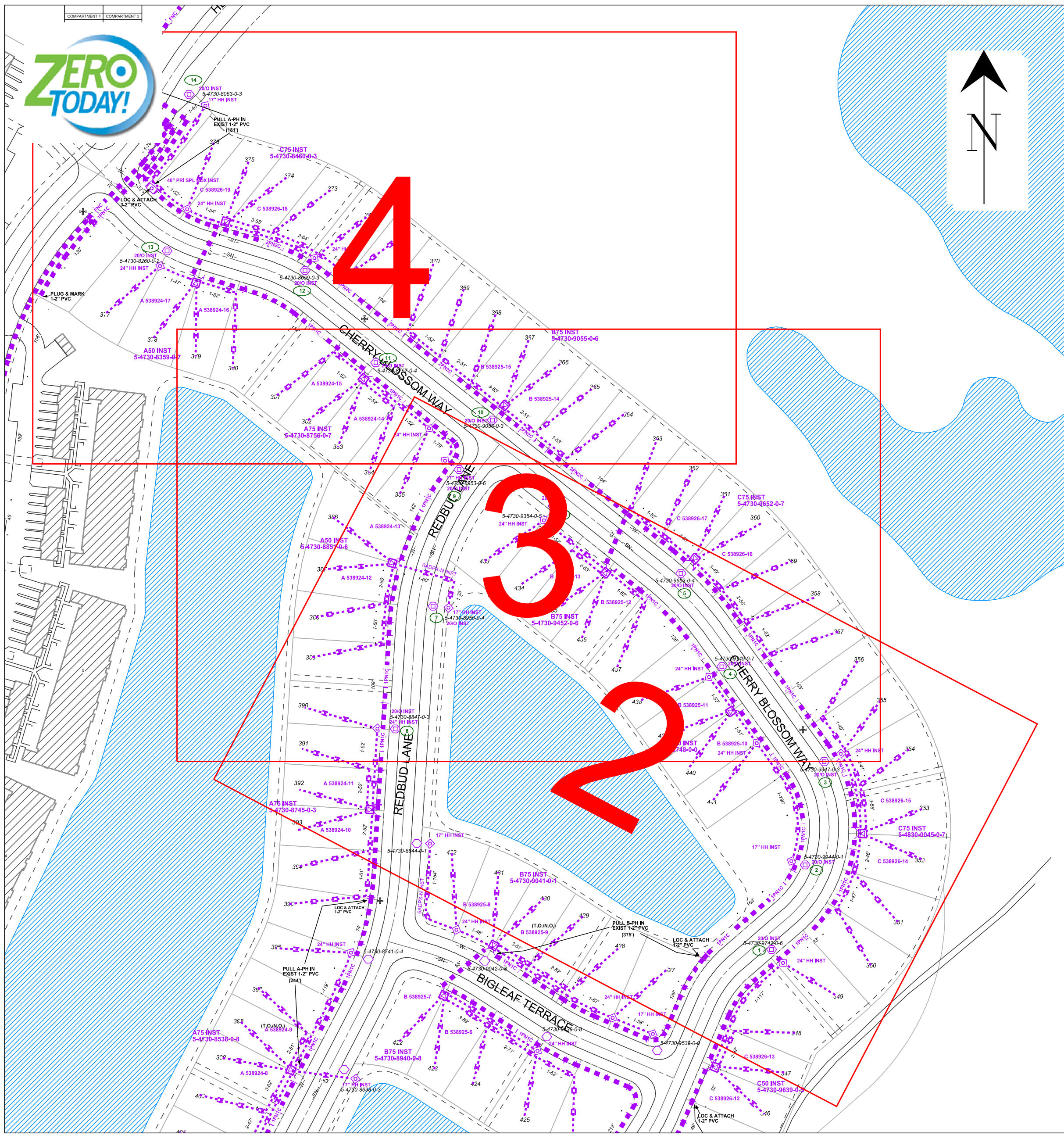
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

Tern Bay CDD
Customer (Print or type name of Organization)
By: *J. Ward*
Signature (Authorized Representative)
James P. Ward
(Print or type name)
Title: District Manager

FLORIDA POWER & LIGHT COMPANY
By: *Eric S. Culling*
(Signature)
Eric S. Culling
(Print or type name) Title:
Sr. Representative - FPL LED Lighting Solutions

Cover Sheet: WR#10499648



GENERAL NOTES
- NOTIFY CUSTOMERS OF TEMPORARY POWER AND TRAFFIC INTERRUPTIONS.
- PROVIDE WARNING SIGNALS FOR PEDESTRIANS AND TRAFFIC SIGNALS FOR MOTORISTS.
- SERVICE TO TRAFFIC SIGNAL, SCHOOL FLASHING SIGNAL, AND LIFT STATIONS MUST REMAIN ENERGIZED AT ALL TIMES.

CAUTION
- THIS DRAWING IS MERELY AN APPROXIMATION. EXACT LOCATION OF FPL COMPANY UNDERGROUND FACILITIES MUST BE DETERMINED PRIOR TO ANY SUBSURFACE OPERATIONS IN THIS AREA.
- ALL BOUNDARIES ARE APPROXIMATE. ONLY ACCURATE ON THE DAY OF THIS TRANSMISSION. FACILITY LOCATION AND DEPTH SUBJECT TO CHANGE WITHOUT NOTICE. NOT TO BE USED FOR SURVEY OR EXCAVATION PURPOSES.

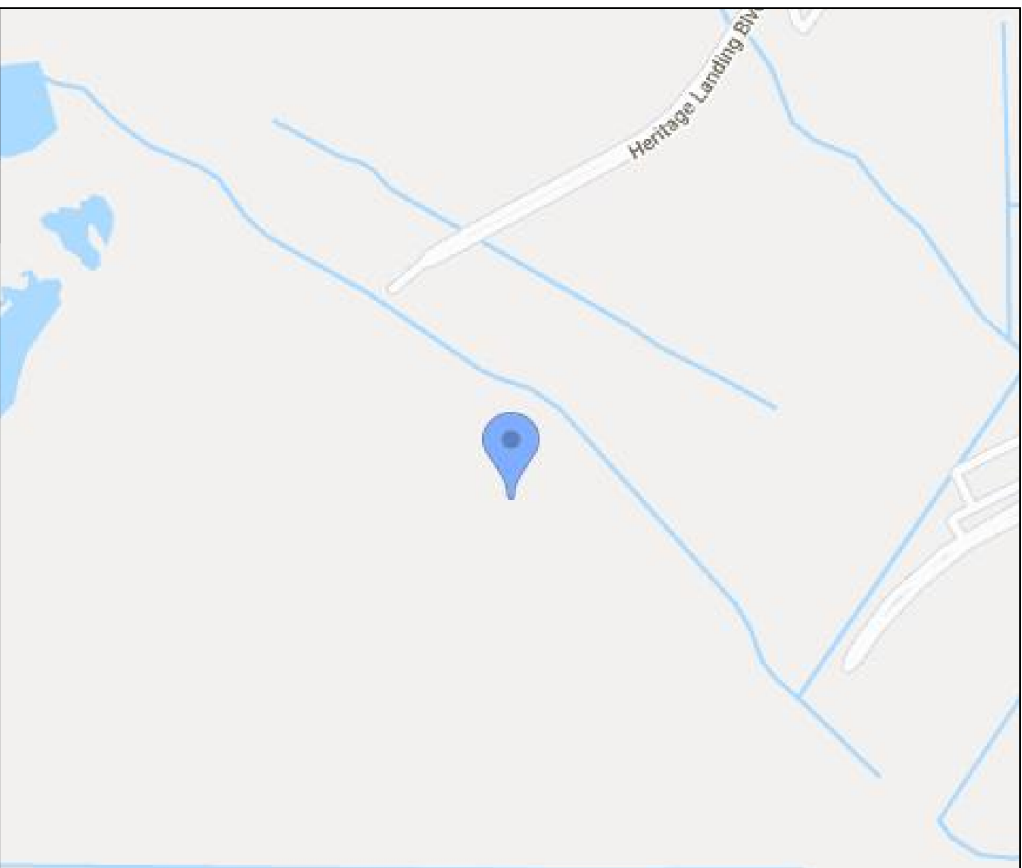
NOTE: THE LOCATION AND EXISTENCE OF ANY FACILITIES MAY NOT BE RELIED UPON BY THE SUPPLIER IN RESPONDING TO A BID OR IN COMPLYING WITH ANY CONTRACT. SUPPLIER IS RESPONSIBLE FOR EVALUATING SITE CONDITIONS BOTH ABOVE AND BELOW GROUND INCLUDING UNDERGROUND FACILITY LOCATIONS.

CALL SUNSHINE #811
48 HOURS BEFORE YOU DIG
LOCATE MARKINGS COLOR CODE

RED	ELECTRIC	BLUE	WATER
YELLOW	GAS-OIL-STEAM	GREEN	SEWER
PINK	TEMP. SURVEY MARKINGS	ORANGE	CABLE TV
WHITE	PROPOSED EXCAVATION		

American Disabilities Act
If pole placement location does not meet the minimum single point distance of 32" from edge of curb or back of sidewalk, contact your Production Lead, for further instructions.

-STUB, SEAL, AND ELECTRONICALLY MARK ALL EMPTY SERVICE CONDUITS AT THE LOT CORNER FOR FUTURE EXTENSION TO THE METER.



PLEASE BE ADVISED THAT RECEIPT OF THIS DRAWING AND/OR SURVEY, WHICH IS AN APPROXIMATION, DOES NOT RELIEVE YOU OF ANY STATUTORY OBLIGATIONS, INCLUDING THE PROVISIONS CONTAINED IN SECTION 556, FLORIDA STATUTES.
CALL 811 (Sunshine811) PRIOR TO ANY EXCAVATION ACTIVITIES

Construction Notes:

REQUIRED DRAWINGS:
WR_10499648_18X24 UG

CABLE:
-STREET LIGHT IS #6 DPX HM-HD IN 1-2" PVC WITH 24" MIN COVER
-ALL CABLE AND/OR CONDUIT ENDS ARE TO BE MARKED WITH AN ELECTRONIC MARKER
-(XXX') DENOTES CABLE PULL DISTANCE
-UNDERGROUND OBSTRUCTIONS ARE TO BE LOCATED PRIOR TO DIGGING

STREET LIGHTS:
-STREET LIGHTS ARE 51W 3000K LED GRANVILLE BLACK ON 18.5 FT BLACK WASHINGTON CONCRETE POLES - FPL OWNED AND MAINTAINED

Size: 18 x 24

PRINTED BY: kx10emk

PLOT DATE/TIME: 04/28/2021 09:56:27

4		
3		
2		
1	04/28/2021	INSTALL 14- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANS. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	

LARGEST A/C TONS:			
HOME SQ. FT.			
FPL	Job Owner: Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17
	Designer: Kirkland Thames	HERITAGE LANDING PH-2A POD D2 SL	
	Date: 04/28/2021		
	Original Size: 18 x 24	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
	0' 108' 215'	Dwg No. 10499648_18x24 UG.xml	Map: H0460
		WR: 10499648	Page 1 of 4

FEEDERS:

[] INACCESSIBLE

[] 13KV

[] FUTURE 23KV

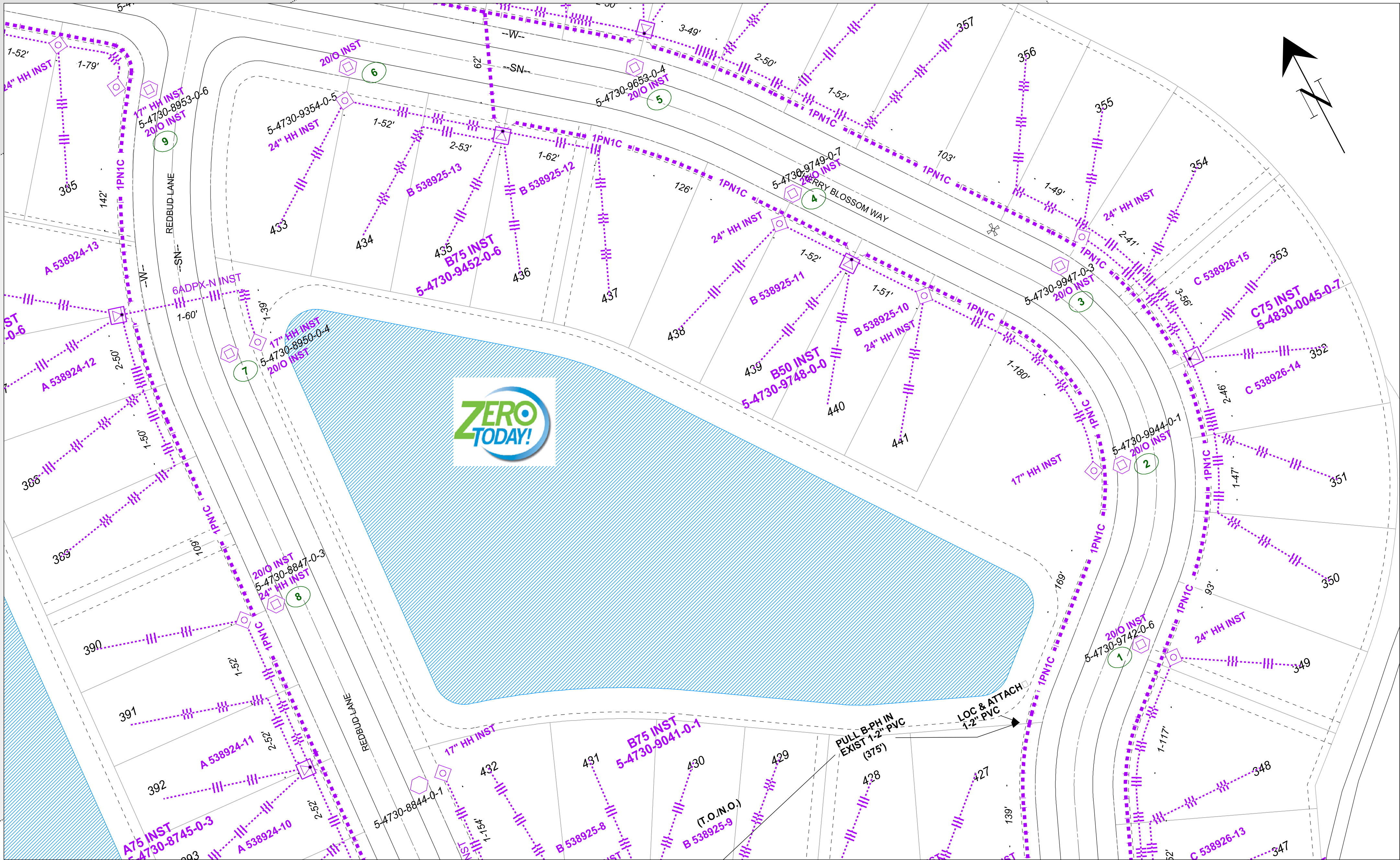
[X] 23KV

[] SALT SPRAY

[] ROCK

PAGE 4

PAGE 3



Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/28/2021 09:56:31

4		
3		
2		
1	04/28/2021	INSTALL 14-51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT	
Foreman's Signature	Date
AS-BUILT COPY	
Initials	Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Supervisor's Signature	Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Foreman's Signature	Date

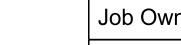
Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANS. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	

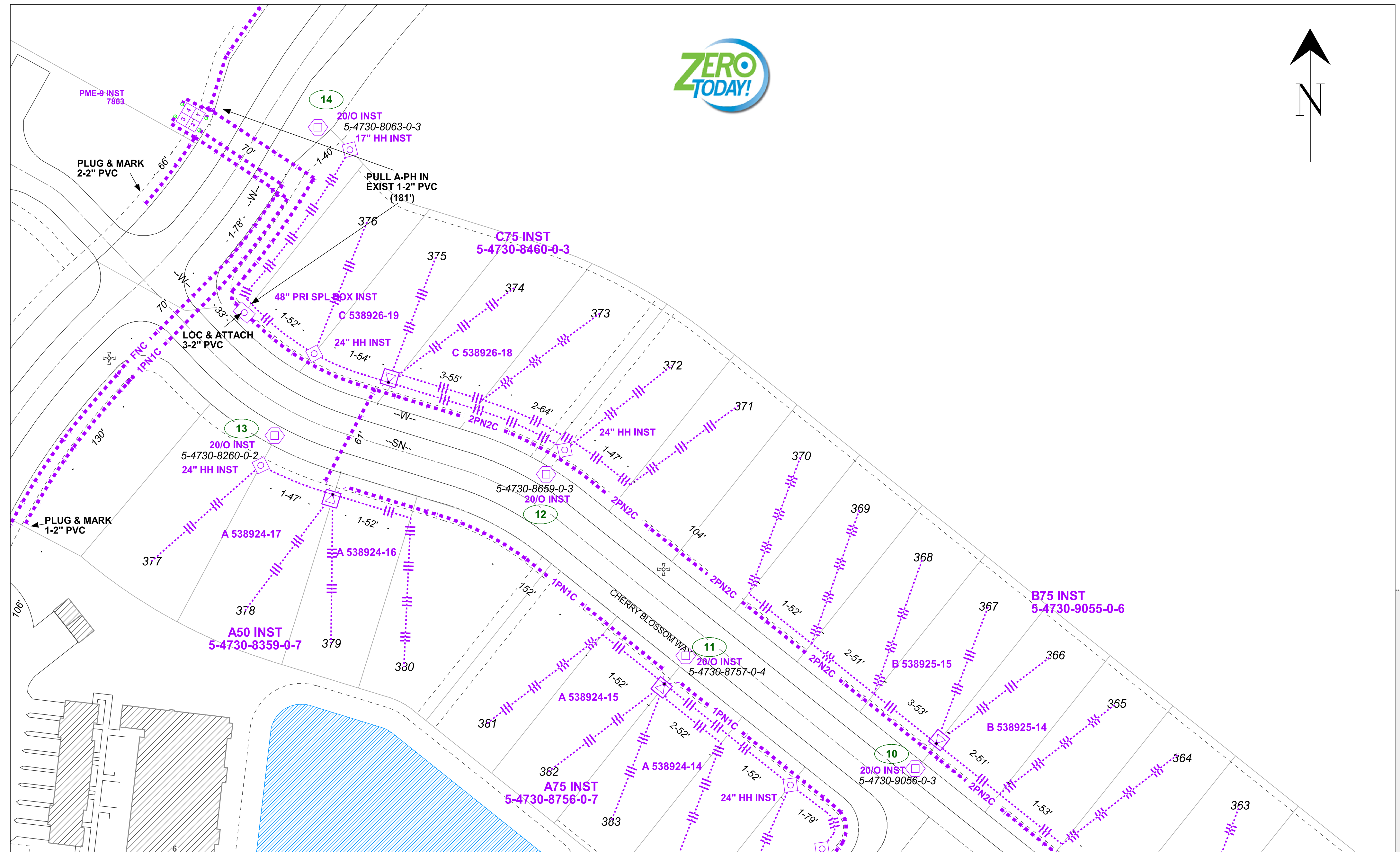
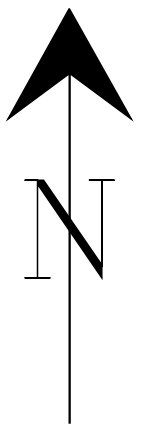


Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D2 SL	
Date:	04/28/2021	Original Size: 18 x 24	
0' 40' 80'		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
Dwg No. 10499648_18x24 UG.xml		Map: I10460	
WR: 10499648		Page 2 of 4	



PLOT DATE/TIME: 04/28/2021 09:56:39

4			<div>AS-BUILT CREW PRINT</div> <div><div>Foreman's Signature</div><div>Date</div></div> <div><div>Supervisor's Signature</div><div>Date</div></div> <div>AS-BUILT COPY</div> <div><div>Initials</div><div>Cert. Date</div></div> <div><div>Foreman's Signature</div><div>Date</div></div>	Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.				<div>Easement? []</div> <div>Tree Work? []</div> <div>Tree Access? []</div> <div>Tree Staking Req'd? []</div>				<div></div>	Job Owner:		Candice Roll	M/A: TB	Township: 42 Range: 23 Section 17	
3				<div>Designer/Stake? []</div> <div>CT/Special Mtr? []</div> <div>Work with SMO? []</div> <div>Survey/Stake? []</div>				Designer:		Kirkland Thames	HERITAGE LANDING PH-2A POD D2 SL							
2				<div>POLE LINE FT:</div> <div>POLE LINE FT. ON TRANSM. POLES:</div> <div>TRENCH FT:</div> <div>DUCT BANK FT:</div>				Date:		04/28/2021								
1	04/28/2021	INSTALL 14- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES		All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.				<div>PERMIT CITY []</div> <div>COUNTY RD []</div> <div>COUNTY AIR []</div> <div>STATE RD []</div> <div>FAA []</div>					Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955			
IPC	DATE	REVISION					<div>WMD []</div> <div>RR XING []</div> <div>DR. DIST. []</div> <div>TRANSM. []</div>				0'		40'	80'	Dwg No. 10499648_18x24 UG.xml		Map: II0460	
							<div>Requested Tel. Co. Set Poles? []</div> <div>Requested Tel. Co. Transfer? []</div> <div>Request CATV Transfer? []</div>						WR: 10499648		Page 3 of 4			



PAGE 2



4			<div>AS-BUILT CREW PRINT</div> <div>Foreman's Signature _____ Date _____</div> <div>Supervisor's Signature _____ Date _____</div> <div>AS-BUILT COPY</div> <div>Initials _____ Cert. Date _____</div>	Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	<div>Easement? []Tree Work? []Tree Access? []Tree Staking Req'd? []</div> <div>Designer/Stake? []CT/Special Mtr? []Work with SMO? []Survey/Stake? []</div> <div>POLE LINE FT:POLE LINE FT. ON TRANSM. POLES:TRENCH FT:DUCT BANK FT:</div> <div>PERMIT CITY []COUNTY RD []COUNTY AIR []STATE RD []FAA []</div> <div>REQ'D WMD []RR XING []DR. DIST. []TRANSM. []</div> <div>Requested Tel. Co. Set Poles? []Requested Tel. Co. Transfer? []Request CATV Transfer? []</div>	<div></div> <div></div>	Job Owner: Candice RollM/A: TBTownship: 42 Range: 23 Section 17
3				Designer: Kirkland Thames	HERITAGE LANDING PH-2A POD D2 SL		
2				Date: 04/28/2021			
1	04/28/2021	INSTALL 14- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES		Original Size: 18 x 24	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955		
IPC	DATE	REVISION		0' 40' 80'	Dwg No. 10499648_18x24 UG.xmlMap: II0460 WR: 10499648Page 4 of 4		

Exhibit C – **Agreement – WR10499636**



LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Turn Bay CDD (hereinafter called the Customer), requests on this 25 day of **May, 2021**, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Tern Bay Blvd, located in Punta Gorda, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				N/A
Standard Fiberglass				N/A
Decorative Concrete		32		32
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		2530		2530

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): **Customer to install all pull boxes and conduit. FPL to install black Washington decorative poles and black/black Granville fixtures. FPL to pull wire, set poles and energize system.**

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.

13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

Tern Bay CDD

Customer (Print or type name of Organization)

By: _____

JP Ward
Signature (Authorized Representative)

James P. Ward

(Print or type name)

Title: _____

District Manager

FLORIDA POWER & LIGHT COMPANY

By: _____

Eric S. Culling

(Signature)

Eric S. Culling

(Print or type name) Title:

Sr. Representative - FPL LED Lighting Solutions

Cover Sheet: WR#10499636

Page 1 of 7

☐ INACCESSIBLE

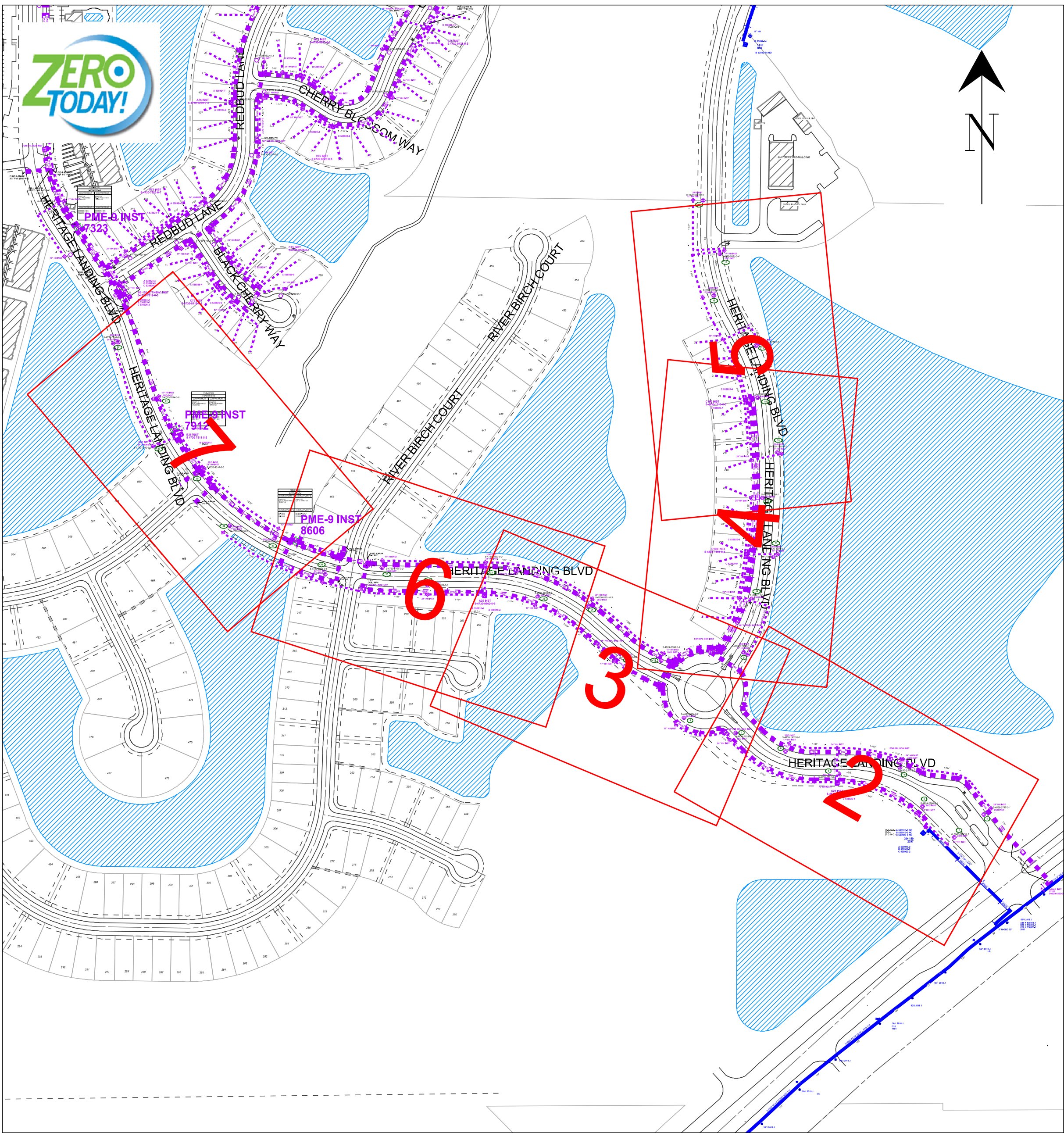
☐ 13KV

☐ FUTURE 23KV

☒ 23KV

☐ SALT SPRAY

☐ ROCK



GENERAL NOTES

- NOTIFY CUSTOMERS OF TEMPORARY POWER AND TRAFFIC INTERRUPTIONS.
- PROVIDE WARNING SIGNALS FOR PEDESTRIANS AND TRAFFIC SIGNALS FOR MOTORISTS.
- SERVICE TO TRAFFIC SIGNAL, SCHOOL FLASHING SIGNAL, AND LIFT STATIONS MUST REMAIN ENERGIZED AT ALL TIMES.

CAUTION

- THIS DRAWING IS MERELY AN APPROXIMATION. EXACT LOCATION OF FPL COMPANY UNDERGROUND FACILITIES MUST BE DETERMINED PRIOR TO ANY SUBSURFACE OPERATIONS IN THIS AREA.
- ALL BOUNDARIES ARE APPROXIMATE. ONLY ACCURATE ON THE DAY OF THIS TRANSMISSION. FACILITY LOCATION AND DEPTH SUBJECT TO CHANGE WITHOUT NOTICE. NOT TO BE USED FOR SURVEY OR EXCAVATION PURPOSES.

NOTE: THE LOCATION AND EXISTENCE OF ANY FACILITIES MAY NOT BE RELIED UPON BY THE SUPPLIER IN RESPONDING TO A BID OR IN COMPLYING WITH ANY CONTRACT. SUPPLIER IS RESPONSIBLE FOR EVALUATING SITE CONDITIONS BOTH ABOVE AND BELOW GROUND INCLUDING UNDERGROUND FACILITY LOCATIONS.

CALL SUNSHINE #811
48 HOURS BEFORE YOU DIG
LOCATE MARKINGS COLOR CODE

RED	ELECTRIC	BLUE	WATER
YELLOW	GAS-OIL-STEAM	GREEN	SEWER
PINK	TEMP. SURVEY MARKINGS	ORANGE	CABLE TV
WHITE	PROPOSED EXCAVATION		

American Disabilities Act
If pole placement location does not meet the minimum single point distance of 32" from edge of curb or back of sidewalk, contact your Production Lead, for further instructions.

-STUB, SEAL, AND ELECTRONICALLY MARK ALL EMPTY SERVICE CONDUITS AT THE LOT CORNER FOR FUTURE EXTENSION TO THE METER.

Google

Map data ©2021

PLEASE BE ADVISED THAT RECEIPT OF THIS DRAWING AND/OR SURVEY, WHICH IS AN APPROXIMATION, DOES NOT RELIEVE YOU OF ANY STATUTORY OBLIGATIONS, INCLUDING THE PROVISIONS CONTAINED IN SECTION 556, FLORIDA STATUTES.
CALL 811 (Sunshine811) PRIOR TO ANY EXCAVATION ACTIVITIES

Construction Notes:

REQUIRED DRAWINGS:
WR_10499636_18X24 UG

- CABLE:
- STREET LIGHT IS #6 DPX HM-HD IN 1-2" PVC WITH 24" MIN COVER
 - ALL CABLE AND/OR CONDUIT ENDS ARE TO BE MARKED WITH AN ELECTRONIC MARKER
 - (XXX') DENOTES CABLE PULL DISTANCE
 - UNDERGROUND OBSTRUCTIONS ARE TO BE LOCATED PRIOR TO DIGGING
- STREET LIGHTS:
- STREET LIGHTS ARE 51W 3000K LED GRANVILLE BLACK ON 18.5 FT BLACK WASHINGTON CONCRETE POLES - FPL OWNED AND MAINTAINED

Size: 18 x 24

PRINTED BY: kx10emk

PLOT DATE/TIME: 04/29/2021 08:04:50

4		
3		
2		
1	04/28/2021	INSTALL 32- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5' FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

Easement? <input type="checkbox"/>	Tree Work? <input type="checkbox"/>	Tree Access? <input type="checkbox"/>	Tree Staking Req'd? <input type="checkbox"/>
Designer/Stake? <input type="checkbox"/>	CT/Special Mtr? <input type="checkbox"/>	Work with SMO? <input type="checkbox"/>	Survey/Stake? <input type="checkbox"/>
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT REQ'D	CITY <input type="checkbox"/>	COUNTY RD <input type="checkbox"/>	COUNTY AIR <input type="checkbox"/>
	WMD <input type="checkbox"/>	RR XING <input type="checkbox"/>	DR. DIST. <input type="checkbox"/>
		TRANS. <input type="checkbox"/>	FAA <input type="checkbox"/>
Requested Tel. Co. Set Poles? <input type="checkbox"/>	Requested Tel. Co. Transfer? <input type="checkbox"/>	Request CATV Transfer? <input type="checkbox"/>	

LARGEST A/C TONS:

HOME SQ. FT.



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D3 SL	
Date:	04/29/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	244'	488'	Dwg No. 10499636_18x24 UG.xml
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		WR: 10499636	
		Page 1 of 7	

FEEDERS:

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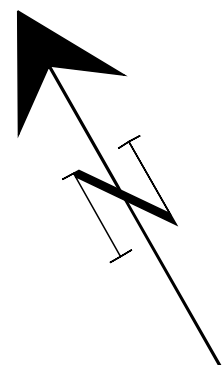
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[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK



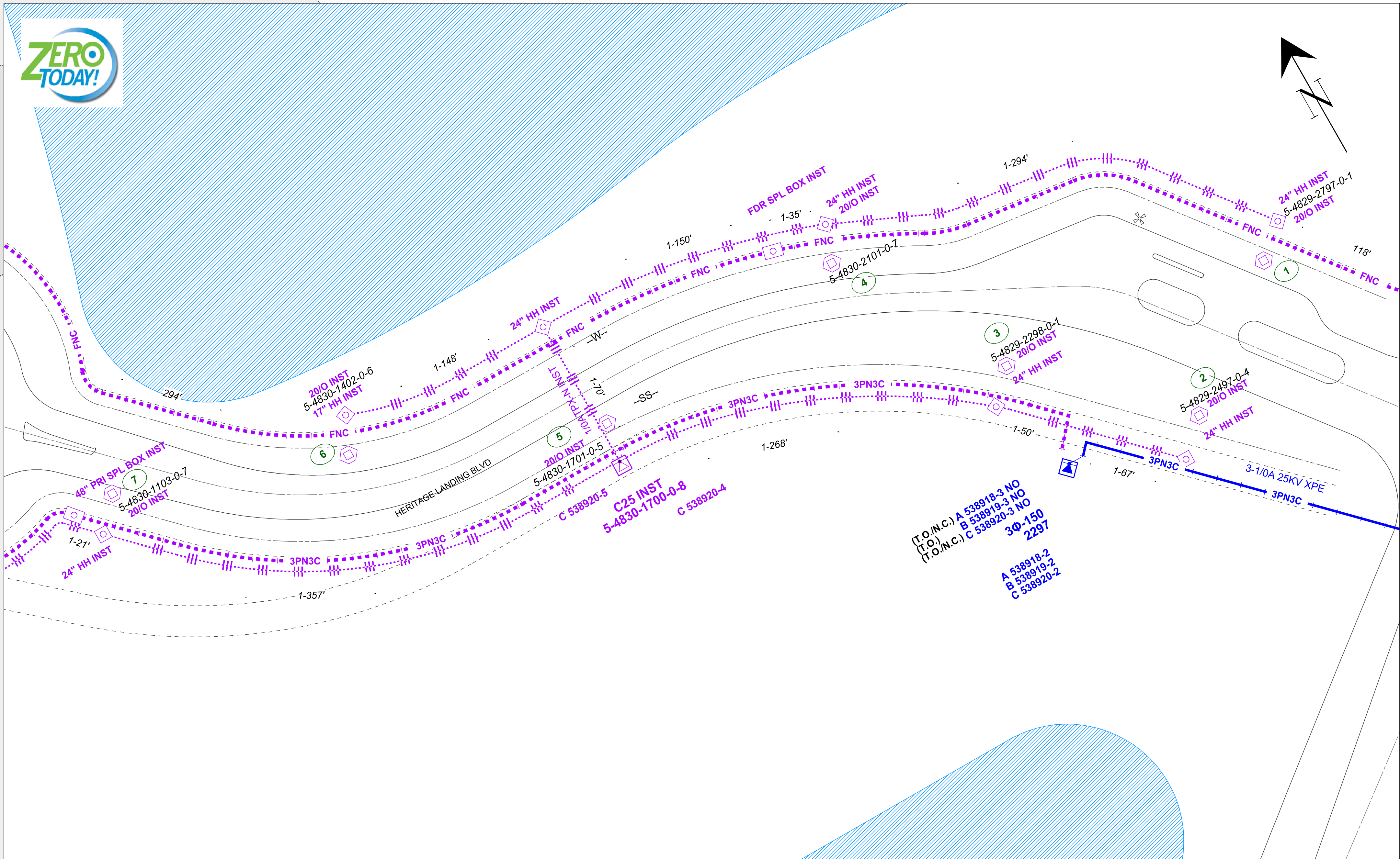
PAGE 4

PAGE 3

Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/29/2021 08:04:53



4		
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1	04/28/2021	INSTALL 32- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5' FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT	
Foreman's Signature	Date
AS-BUILT COPY	
Initials	Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Supervisor's Signature	Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANS. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D3 SL	
Date:	04/29/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	40'	80'	
Dwg No. 10499636_18x24 UG.xml		Map: I10457	
WR: 10499636		Page 2 of 7	

FEEDERS:

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[] 13KV

[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

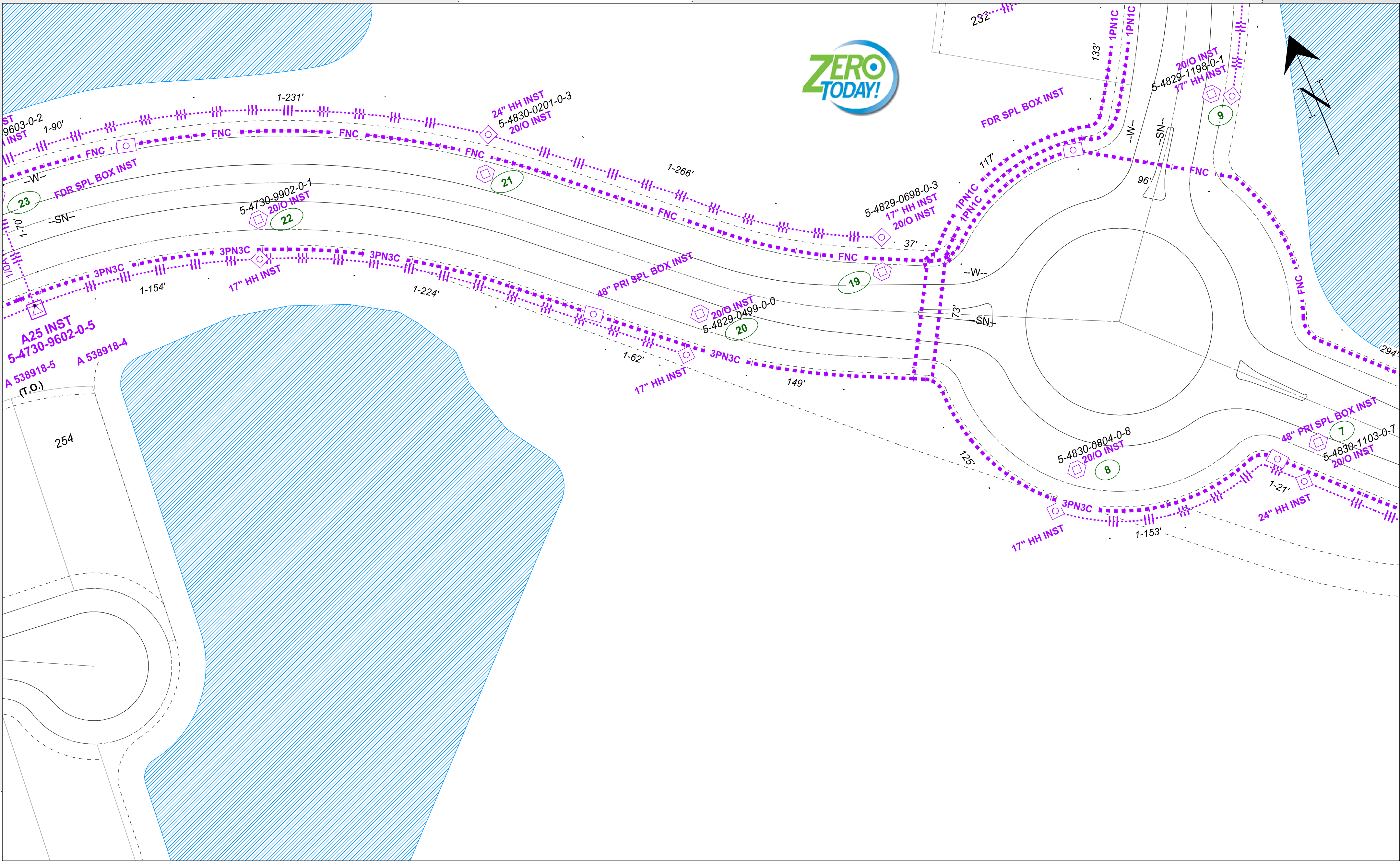
[] ROCK

PAGE 4



PAGE 6

PAGE 2



Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/29/2021 08:04:56

4		
3		
2		
1	04/28/2021	INSTALL 32- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5' FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT		Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Foreman's Signature	Date	Supervisor's Signature	Date
AS-BUILT COPY		All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Initials	Cert. Date	Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT REQ'D	CITY []	COUNTY RD []	COUNTY AIR []
	WMD []	RR XING []	DR. DIST. []
		STATE RD []	TRANS. []
		FAA []	
Requested Tel. Co. Set Poles? []		Requested Tel. Co. Transfer? []	Request CATV Transfer? []



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D3 SL	
Date:	04/29/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	40'	80'	Dwg No. 10499636_18x24 UG.xml
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		Page 3 of 7	

FEEDERS:

[] INACCESSIBLE

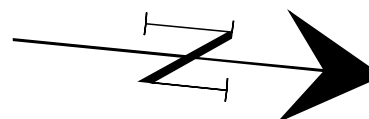
[] 13KV

[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK

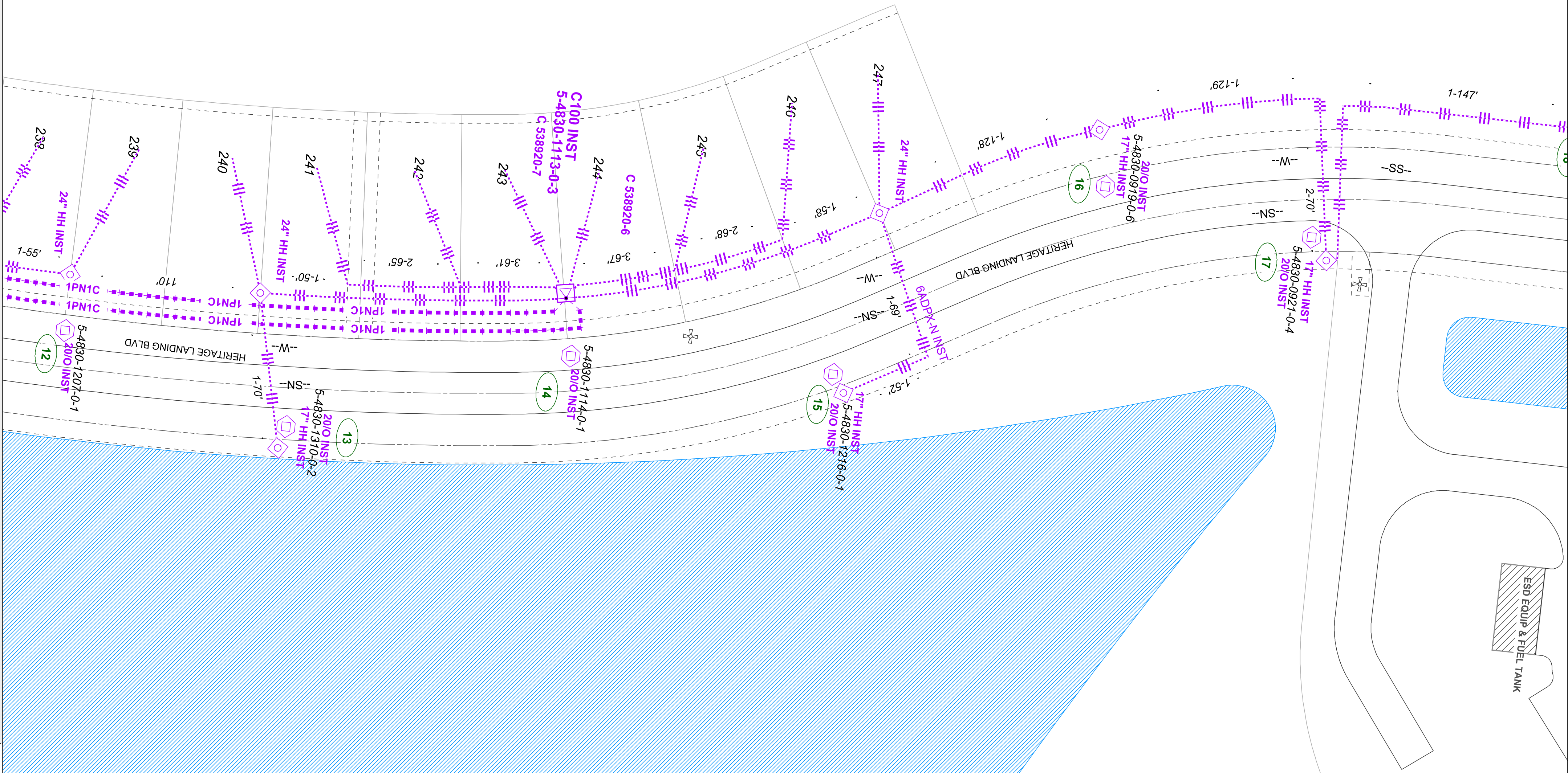


PAGE 4

Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/29/2021 08:05:01



4		
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1	04/28/2021	INSTALL 32- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5' FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT	
Foreman's Signature	Date
AS-BUILT COPY	
Initials	Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Supervisor's Signature	Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT REQ'D	CITY []	COUNTY RD []	COUNTY AIR []
	WMD []	RR XING []	DR. DIST. []
		STATE RD []	TRANS. []
		FAA []	
Requested Tel. Co. Set Poles? []		Requested Tel. Co. Transfer? []	Request CATV Transfer? []



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D3 SL	
Date:	04/29/2021	14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
Original Size: 18 x 24		Dwg No. 10499636_18x24 UG.xml	Map: I10460
0'	40'	80'	
WR: 10499636		Page 5 of 7	

FEEDERS:

[] INACCESSIBLE

[] 13KV

[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK



COMPARTMENT 2
COMPARTMENT 3
COMPARTMENT 4
COMPARTMENT 5

PAGE 7

PAGE 3

Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/29/2021 08:05:02

4		
3		
2		
1	04/28/2021	INSTALL 32- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5' FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

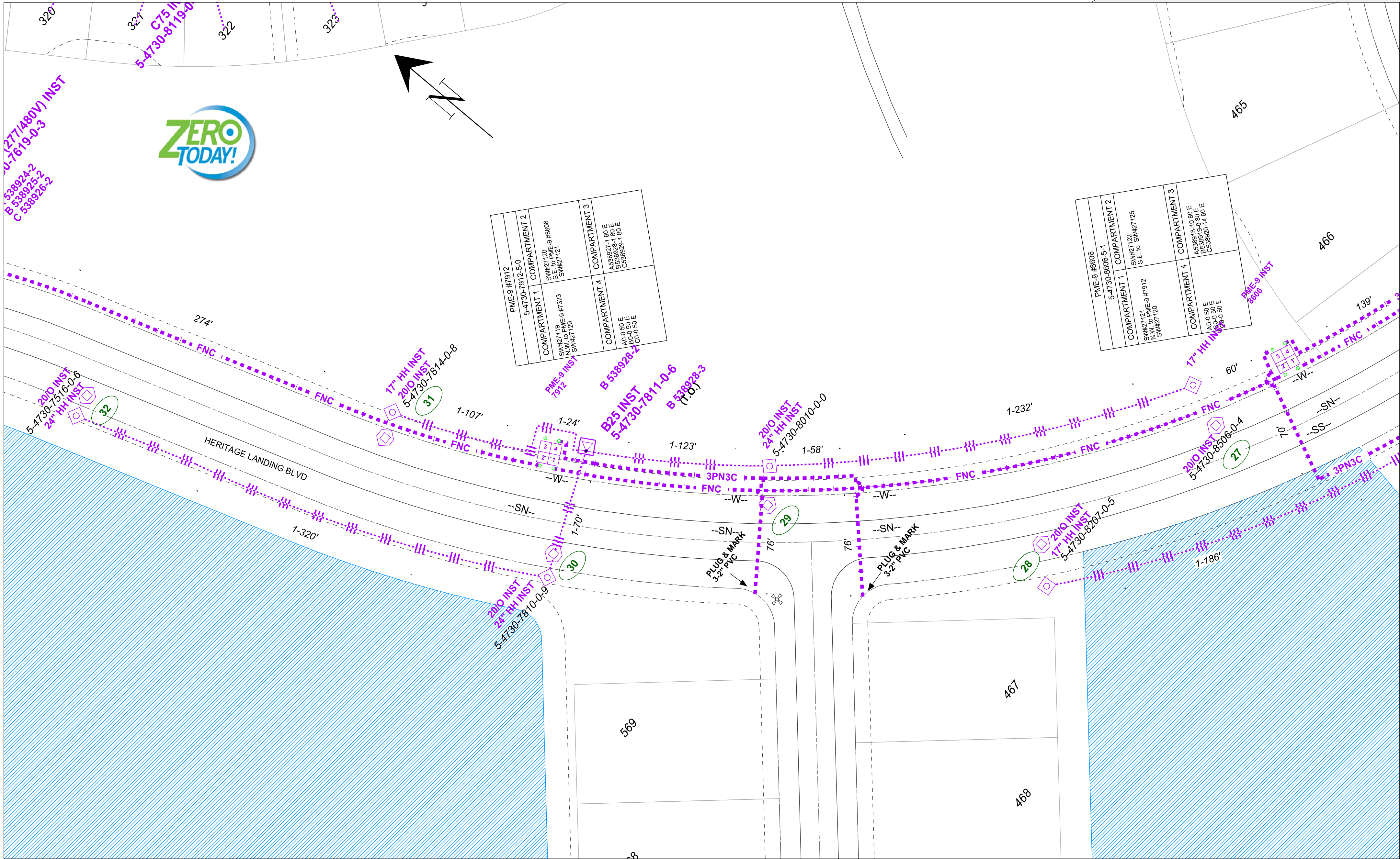
AS-BUILT CREW PRINT	
_____ Foreman's Signature	_____ Date
AS-BUILT COPY	
_____ Initials	_____ Cert. Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
_____ Supervisor's Signature	_____ Date
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
_____ Foreman's Signature	_____ Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT REQ'D	CITY []	COUNTY RD []	COUNTY AIR []
	WMD []	RR XING []	DR. DIST. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD D3 SL	
Date:	04/29/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	40'	80'	Dwg No. 10499636_18x24 UG.xml
WR: 10499636		Map: I10460	
		Page 6 of 7	



FPL

Job Owner:

Candice Roll

M/A: TB

Township: 42 Range: 23 Section 20

Designer:

Kirkland Thames

HERITAGE LANDING PH-2A POD D3 SL

Date:

04/29/2021

Original Size: 18 x 24

14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955

0'

40'

80'

Dwg No. 10499636_18x24 UG.xml

Map: IL0460

WR: 10499636

Page 7 of 7

Exhibit D - **Agreement – WR10499621**



LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Turn Bay CDD (hereinafter called the Customer), requests on this 25 day of May, 2021, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Turn Bay Blvd, located in Punta Gorda, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				N/A
Standard Fiberglass				N/A
Decorative Concrete		8		8
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		254		254

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): **Customer to install all pull boxes and conduit. FPL to install black Washington decorative poles and black/black Granville fixtures. FPL to pull wire, set poles and energize system.**

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.


8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.

13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

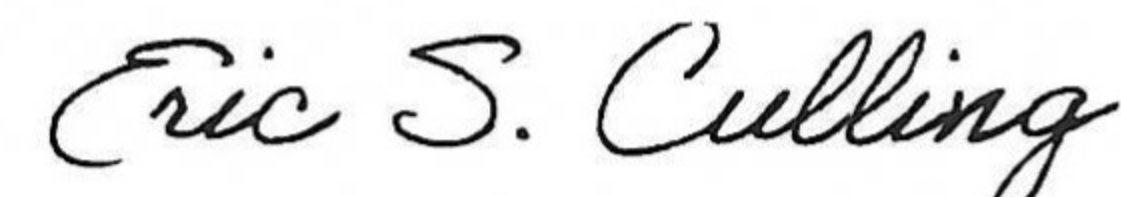
Tern Bay CDD
Customer (Print or type name of Organization)

By: 
Signature (Authorized Representative)

James P. Ward
(Print or type name)

Title: District Manager

FLORIDA POWER & LIGHT COMPANY

By: 
(Signature)

Eric S. Culling
(Print or type name) Title:

Sr. Representative - FPL LED Lighting Solutions

Cover Sheet: WR#10499621

Page 1 of 3

[] INACCESSIBLE

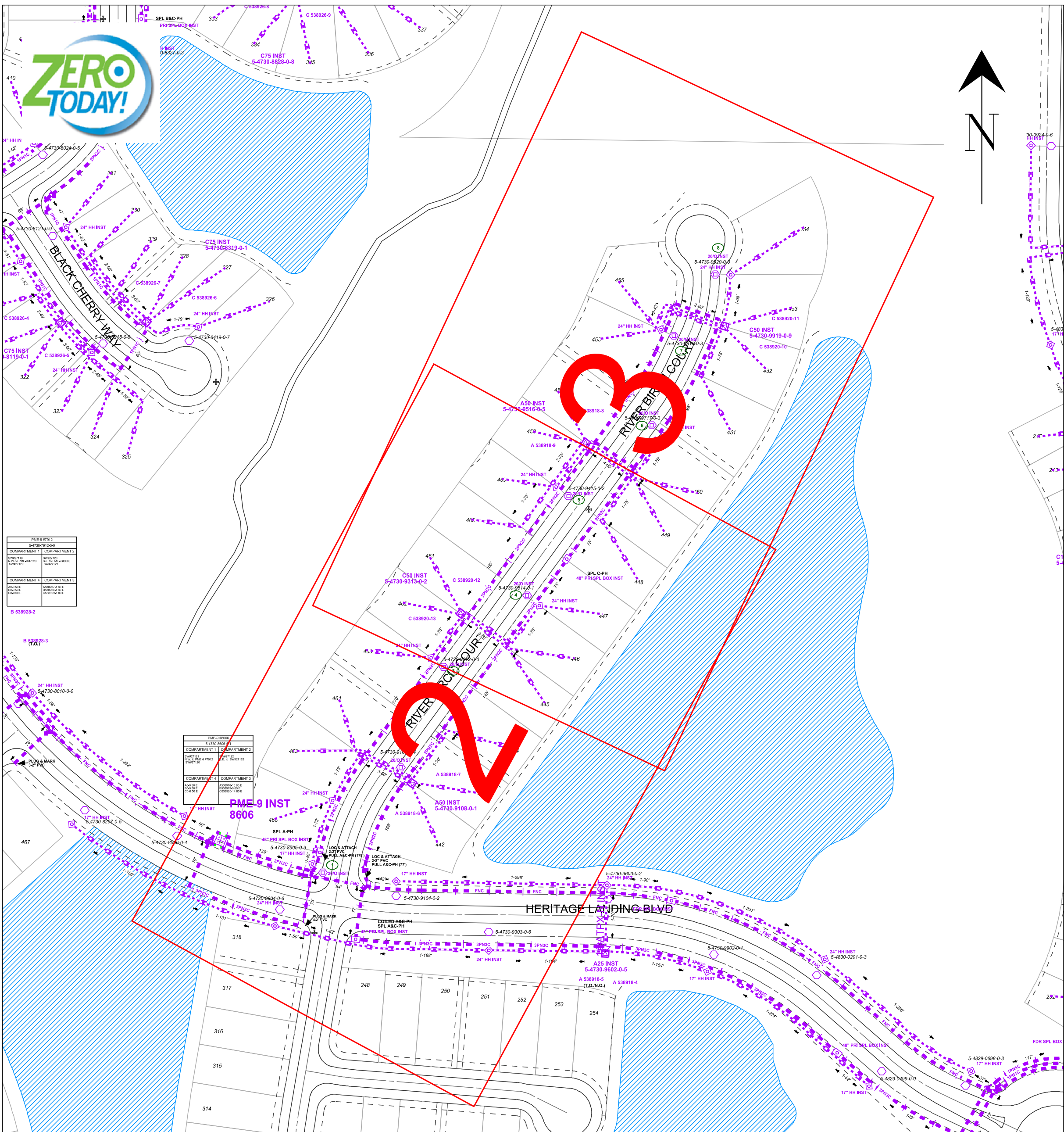
[] 13KV

[] FUTURE 23KV

[X] 23KV

[] SALT SPRAY

[] ROCK



GENERAL NOTES

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CALL SUNSHINE #811
48 HOURS BEFORE YOU DIG
LOCATE MARKINGS COLOR CODE

RED	ELECTRIC	BLUE	WATER
YELLOW	GAS-OIL-STEAM	GREEN	SEWER
PINK	TEMP. SURVEY MARKINGS	ORANGE	CABLE TV
WHITE	PROPOSED EXCAVATION		

American Disabilities Act
If pole placement location does not meet the minimum single point distance of 32" from edge of curb or back of sidewalk, contact your Production Lead, for further instructions.

-STUB, SEAL, AND ELECTRONICALLY MARK ALL EMPTY SERVICE CONDUITS AT THE LOT CORNER FOR FUTURE EXTENSION TO THE METER.

Google

Map data ©2021

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CALL 811 (Sunshine811) PRIOR TO ANY EXCAVATION ACTIVITIES

Construction Notes:

REQUIRED DRAWINGS:
WR_10499621_18X24 UG

- CABLE:
- STREET LIGHT IS #6 DPX HM-HD IN 1-2" PVC WITH 24" MIN COVER
 - ALL CABLE AND/OR CONDUIT ENDS ARE TO BE MARKED WITH AN ELECTRONIC MARKER
 - (XXX') DENOTES CABLE PULL DISTANCE
 - UNDERGROUND OBSTRUCTIONS ARE TO BE LOCATED PRIOR TO DIGGING
- STREET LIGHTS:
- STREET LIGHTS ARE 51W 3000K LED GRANVILLE BLACK ON 18.5' FT BLACK WASHINGTON CONCRETE POLES - FPL OWNED AND MAINTAINED

Size: 18 x 24

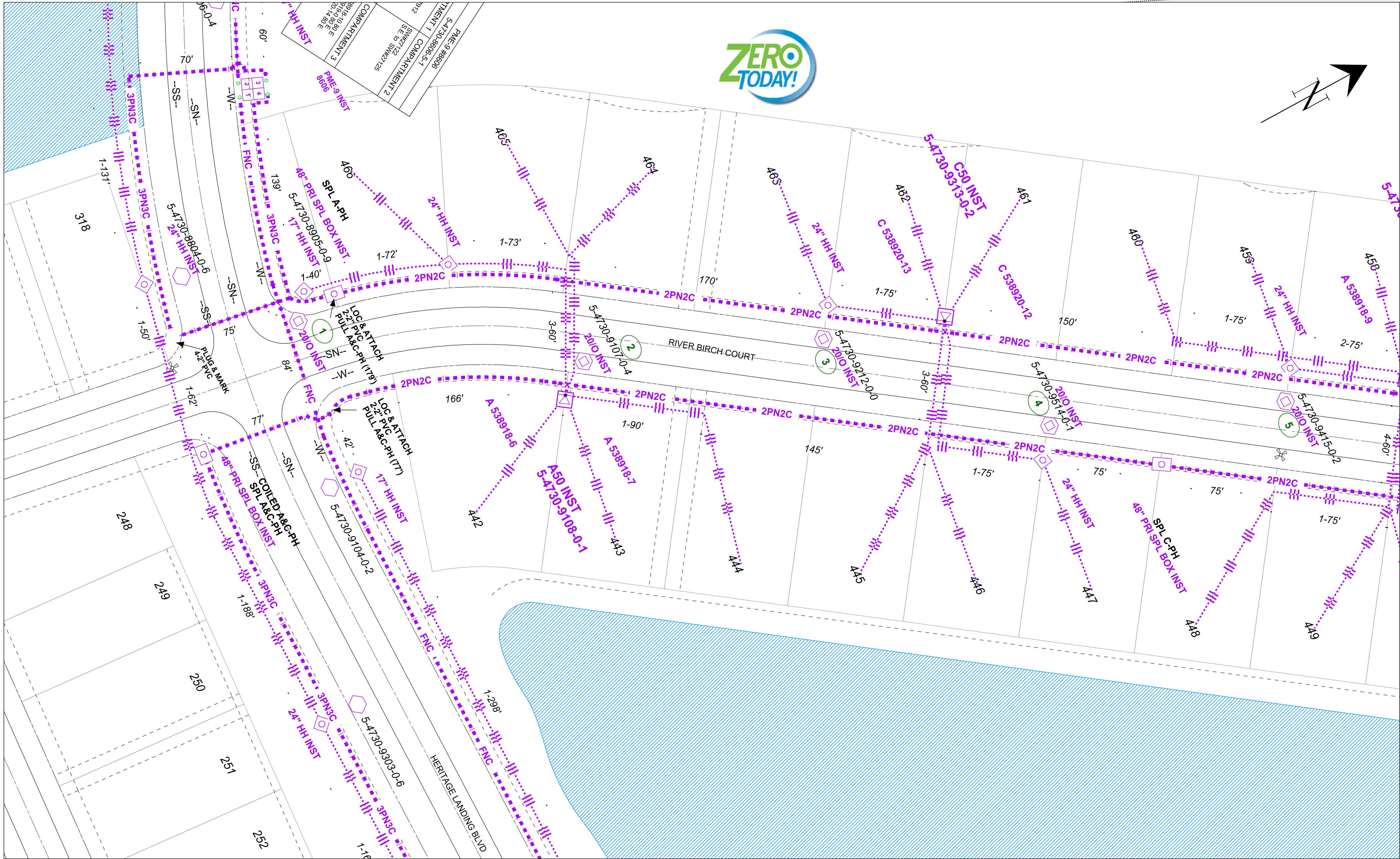
PRINTED BY: kx10emk

PLOT DATE/TIME: 04/29/2021 09:08:07

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3		
2		
1	04/29/2021	INSTALL 8- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT REQ'D	CITY []	COUNTY RD []	COUNTY AIR []
	WMD []	RR XING []	DR. DIST. []
		STATE RD []	TRANS. []
		FAA []	
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	

LARGEST A/C TONS:			
HOME SQ. FT.			
	Job Owner:	Candice Roll	M/A: TB
	Designer:	Kirkland Thames	Township: 42 Range: 23 Section 20
	Date:	04/29/2021	HERITAGE LANDING PH-2A POD 5 SL
	Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955
	0' 119' 239'		Dwg No. 10499621_18x24 UG.xml
			Map: H0460
			WR: 10499621
			Page 1 of 3



4			AS-BUILT CREW PRINT	Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	Easement? <input type="checkbox"/>	Tree Work? <input type="checkbox"/>	Tree Access? <input type="checkbox"/>	Tree Staking Req'd? <input type="checkbox"/>		Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20	
3			Foreman's Signature _____ Date _____	Supervisor's Signature _____ Date _____	Designer/Stake? <input type="checkbox"/>	CT/Special Mtr? <input type="checkbox"/>	Work with SMO? <input type="checkbox"/>	Survey/Stake? <input type="checkbox"/>		Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD 5 SL		
2			AS-BUILT COPY	All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:		Date:	04/29/2021	Original Size: 18 x 24 14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955		
1	04/29/2021	INSTALL 8- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES	Initials _____ Cert. Date _____	Foreman's Signature _____ Date _____	PERMIT CITY <input type="checkbox"/>	COUNTY RD <input type="checkbox"/>	COUNTY AIR <input type="checkbox"/>	STATE RD <input type="checkbox"/>		FAA <input type="checkbox"/>	0' 40' 80'		Dwg No. 10499621_18x24 UG.xml	Map: I10460
IPC	DATE	REVISION			Requested Tel. Co. Set Poles? <input type="checkbox"/>	Requested Tel. Co. Transfer? <input type="checkbox"/>	Request CATV Transfer? <input type="checkbox"/>			WR: 10499621		Page 2 of 3		

FEEDERS:

[] INACCESSIBLE

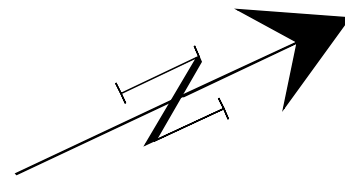
[] 13KV

[] FUTURE 23KV

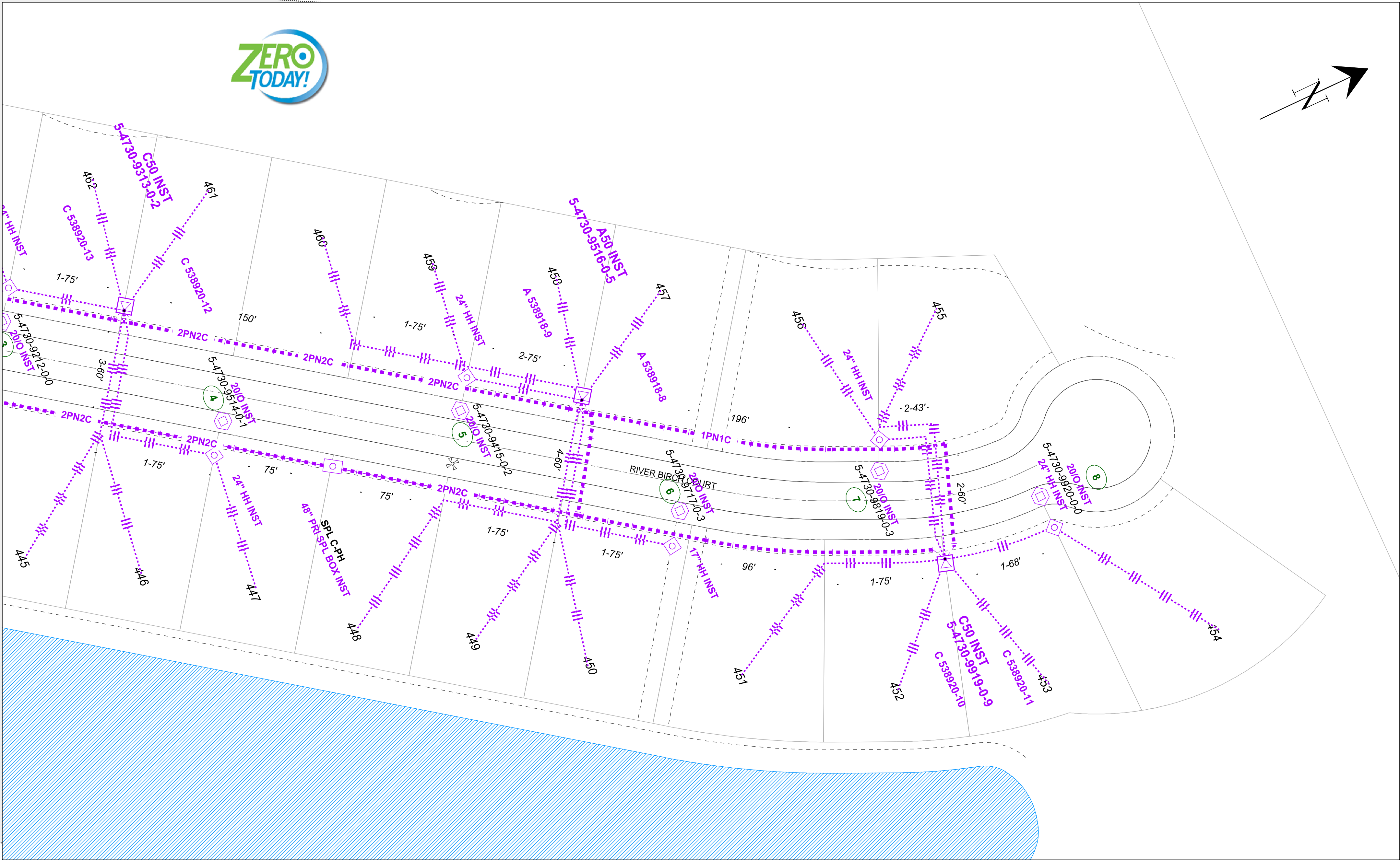
[X] 23KV

[] SALT SPRAY

[] ROCK



PAGE 2



Size: 18 x 24

PRINTED BY: kx0emk

PLOT DATE/TIME: 04/29/2021 09:08:25

4		
3		
2		
1	04/29/2021	INSTALL 8- 51W 3000K LED GRANVILLE BLACK STREET LIGHTS ON 18.5 FT BLACK WASHINGTON CONCRETE POLES
IPC	DATE	REVISION

AS-BUILT CREW PRINT		Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.	
Foreman's Signature	Date	Supervisor's Signature	Date
AS-BUILT COPY		All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.	
Initials	Cert. Date	Foreman's Signature	Date

Easement? []	Tree Work? []	Tree Access? []	Tree Staking Req'd? []
Designer/Stake? []	CT/Special Mtr? []	Work with SMO? []	Survey/Stake? []
POLE LINE FT:	POLE LINE FT. ON TRANSM. POLES:	TRENCH FT:	DUCT BANK FT:
PERMIT CITY []	COUNTY RD []	COUNTY AIR []	STATE RD []
REQ'D WMD []	RR XING []	DR. DIST. []	TRANS. []
Requested Tel. Co. Set Poles? []	Requested Tel. Co. Transfer? []	Request CATV Transfer? []	



Job Owner:	Candice Roll	M/A: TB	Township: 42 Range: 23 Section 20
Designer:	Kirkland Thames	HERITAGE LANDING PH-2A POD 5 SL	
Date:	04/29/2021		
Original Size: 18 x 24		14701 HERITAGE LANDING BLVD, PUNTA GORDA, 33955	
0'	40'	80'	Dwg No. 10499621_18x24 UG.xml
		Map: I10460	
		WR: 10499621	
		Page 3 of 3	

Exhibit E - Agreement – Pod A

FPL Account Number: 4262405077

FPL Work Request Number: _____

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Tern Bay CDD (hereinafter called the Customer), requests on this 15 day of December, 2021, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Tern Bay Blvd., located in Punta Gorda, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				
Standard Fiberglass				
Decorative Concrete		9		9
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement				

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): black washington pole 18'6"

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.
13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy

or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.

14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

Tern Bay CDD
Customer (Print or type name of Organization)

By: _____
Signature (Authorized Representative)

(Print or type name)

Title: _____

FLORIDA POWER & LIGHT COMPANY

By: _____
(Signature)

Anthony C Brito
(Print or type name)

Title: LED Lighting Specialist

TERN BAY COMMUNITY DEVELOPMENT DISTRICT

MEMORANDUM

To: District Engineer

From: District Manager

Date: November 4, 2021

Subject: Stormwater Management Needs Analysis (Chapter 2021-194, Laws of Florida/HB53)

We are writing with an update regarding the new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s).

The Office of Economic and Demographic Research (“OEDR”) recently promulgated additional details and an excel template for reporting the stormwater needs analyses (attached hereto for reference). Similar documents for the wastewater needs analysis will be available soon at which time we will again supplement this memorandum.

A brief summary of the new law and its requirements are set forth another memorandum, attached to this memorandum for your reference in **Exhibit A**. Please feel free to contact us with any questions.

When is the deadline?

For both wastewater and stormwater, the first analysis must be submitted by **June 30, 2022**, and updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should the District take?

- District engineers should review the stormwater needs analysis excel workbook and submit a work authorization for approval by the District's Board prior to commencing work. We recommend presenting the work authorization to the Board as soon as is practical, but no later than the first quarter of 2022.
- District managers should review the stormwater needs analysis excel workbook and start entering information that is readily available. The district manager may be able to complete the "background information" section and provide data on stormwater O&M expenditures, among other assistance.
- Once the work authorization is approved, the district manager should work with the district engineer to complete the remainder of the stormwater needs analyses with the final version submitted to the District no later than May 15, 2022.
- In some cases, districts may require outside consulting or evaluation to complete the needs analyses. Since the necessity of this additional step may not be immediately apparent, we recommend that district managers begin coordinating with their engineers as soon as possible.

Stormwater Needs Analysis Resources from OEDR

- OEDR website <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>
- Excel Workbook (stormwater needs analysis reporting template)
http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.xlsx (last updated October 8, 2021)
- PDF Version for (essentially the same as the Excel workbook)
http://edr.state.fl.us/Content/natural-resources/Stormwater_Needs_Analysis.pdf (last updated October 8, 2021)

Wastewater Needs Analysis Resources from OEDR

- Forthcoming.

The full text of Florida House of Representatives House Bill 53 (2021) detailing the stormwater and wastewater analysis can be found [here](#).

Exhibit A

MEMORANDUM

To: District Engineer

From: District Manager

Date: September 7, 2021

Subject: Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

What is required?

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.

- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

When is the deadline?

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should districts take?

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.

The full text of Florida House of Representatives House Bill 53 (2021) detailing the stormwater and wastewater analysis can be found [here](#).

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

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

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

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

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

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

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

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

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

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

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

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

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

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

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

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

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:

Name of stormwater utility, if applicable:

Contact Person

Name:

Position/Title:

Email Address:

Phone Number:

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

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

Indicate the type of local government:

- ☐ Municipality
- ☐ County
- ☐ Independent Special District

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

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

Part 1.1 Narrative Description:

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

--

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

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

Part 1.2 Current Stormwater Program Activities:

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

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:

- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):

- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

<ul style="list-style-type: none"> Does your stormwater management program implement the following (answer Yes/No): 	
A construction sediment and erosion control program for new construction (plans review and/or inspection)?	
An illicit discharge inspection and elimination program?	
A public education program?	
A program to involve the public regarding stormwater issues?	
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	
Water quality or stream gage monitoring?	
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	
A system for managing stormwater complaints?	
Other specific activities?	
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>	
Notes or Comments on any of the above:	
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>	

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.	
<ul style="list-style-type: none"> Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (<i>i.e.</i>, systems that are dedicated to public ownership and/or operation upon completion)? 	
Notes or Comments on the above:	
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>	

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

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, <i>etc.</i> ?	
Debris and trash removal from pond skimmers, inlet grates, ditches, <i>etc.</i> ?	
Invasive plant management associated with stormwater infrastructure?	
Ditch cleaning?	
Sediment removal from the stormwater system (vacator trucks, other)?	
Muck removal (dredging legacy pollutants from water bodies, canal, <i>etc.</i>)?	
Street sweeping?	
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, <i>etc.</i> ?	
Non-structural programs like public outreach and education?	
Other specific routine activities?	

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

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

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

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

Notes or Comments on any of the above:

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

Best Management Practice	Current	Planned
Tree boxes		
Rain gardens		
Green roofs		
Pervious pavement/pavers		
Littoral zone plantings		
Living shorelines		
Other Best Management Practices:		

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

- ☐ Asset management system
- ☐ GIS program
- ☐ MS4 permit application
- ☐ Aerial photos
- ☐ Past or ongoing budget investments
- ☐ Water quality projects

Other(s):

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

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

Independent Special Districts:

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

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

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

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

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

[Proceed to Part 5](#)

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

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

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

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

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

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

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

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

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

Part 5.1 Routine Operation and Maintenance

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

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

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs					
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

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

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

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

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

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

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

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

5.2.2 Water Quality

Expenditures (in \$thousands)

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

Part 5.3 Future Expansion with No Identified Funding Source

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

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

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

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

Expansion Projects with No Identified Funding Source**5.3.1 Flood Protection**

Expenditures (in \$thousands)

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

5.3.2 Water Quality

Expenditures (in \$thousands)

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

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

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

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

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

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

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

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

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

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

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

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

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

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

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

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

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

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

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

Note that for this table:

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

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

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

Routine O&M

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

Expansion

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

Resiliency

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

Replacement of Aging Infrastructure

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

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

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

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

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

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

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

Additional Table Rows

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

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

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

[illegible]

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

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

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

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

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

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

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

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

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

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

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

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

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

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

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

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

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

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

TERN BAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Tern Bay Community Development District

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<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund—Series 2005 Bonds</i>	<i>6</i>

JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Tern Bay Community Development District
Balance Sheet
for the Period Ending September 30, 2021**

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 346,391	\$ -	\$ -	\$ -	\$ 346,391
Capital Project Fund - Series 2007					
Construction Account	-	-	-	-	-
Working Capital Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account A	-	51,466	-	-	51,466
Reserve Account B	-	-	-	-	-
Revenue	-	63,932	-	-	63,932
Prepayment Account	-	-	-	-	-
Due from Other Funds		.			
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Capital Project Fund	-	-	-	-	-
Accounts Receivable-Bond Holder Funding	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	115,399	-	115,399
Amount to be Provided by Debt Service Funds	-	-	939,601	-	939,601
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,419,499	45,419,499
Total Assets	\$ 346,391	\$ 115,399	\$ 1,055,000	\$ 45,419,499	\$ 46,936,289

**Tern Bay Community Development District
Balance Sheet
for the Period Ending September 30, 2021**

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Notes and Loans Payable - Current Portion					
Note Payable-Oppenheimer Funds	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Bonds Payable					-
Current Portion	-	-	-	-	-
Long Term	-	-	1,055,000	-	1,055,000
Total Liabilities	\$ -	\$ -	\$ 1,055,000	\$ -	\$ 1,055,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,419,499	45,419,499
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Audited)		118,639	-	-	118,639
Results from Current Operations		(3,240)	-	-	(3,240)
Unassigned					
Beginning: October 1, 2020 (Audited)	67,959	-	-	-	67,959
Results from Current Operations	278,432	-	-	-	278,432
Total Fund Equity and Other Credits	\$ 346,391	\$ 115,399	\$ -	\$ 45,419,499	\$ 45,881,289
Total Liabilities, Fund Equity and Other Credits	\$ 346,391	\$ 115,399	\$ 1,055,000	\$ 45,419,499	\$ 46,936,289

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	2,390	5,597	172,807	1,054	24,497	718	1,414	-	-	-	-	-	208,476	764,640	27%
Special Assessments - Off-Roll	-	-	-	-	-	-	284,468	-	142,234	-	142,234	-	568,936	-	N/A
Interfund Group Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,390	\$ 5,597	\$ 172,807	\$ 1,054	\$ 24,497	\$ 718	\$ 285,882	\$ -	\$ 142,234	\$ -	\$ 142,234	\$ -	\$ 777,412	\$ 764,640	102%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Executive															
Professional Management	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	34,500	34,500	100%
Financial and Administrative															
Audit Services	-	-	-	-	-	-	-	-	1,000	-	3,600	-	4,600	6,000	77%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	16,000	16,000	100%
Assessment Roll Services	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000	13,000	100%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Real Estate Advisor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	237	100	1,270	-	-	-	-	-	-	-	-	902	2,509	2,500	100%
Property Appraiser & Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	2,750	-	2,750	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	10,500	0%
Dissemination Agent Services	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	6,000	17%
Bank Services	5	37	41	47	10	13	16	3	-	-	-	25	197	500	39%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	36	44	9	-	10	39	9	10	17	48	9	9	239	400	60%
Insurance	9,453	-	-	-	-	-	-	-	-	-	-	-	9,453	9,500	100%
Meeting Room Rental	-	-	168	-	150	-	-	150	-	50	50	150	718	400	180%
Printing & Binding	129	72	-	-	312	-	-	-	-	149	179	-	841	500	168%
Web Site Development	50	50	50	50	50	50	50	50	50	50	-	50	550	2,000	28%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	455	832	-	140	1,963	-	1,146	245	70	1,243	6,093	5,000	122%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Trustee Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond Counsel	-	-	1,235	-	-	1,077	228	-	-	943	-	-	3,482	-	N/A
Legal - Ryan Golf Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
DRI NOPC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Legal - TB LLC Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Eminent Domain Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Comprehensive Planning Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												-			
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Engineering Services - Traffic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
NOPC Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Public Safety															
Professional Services															
Charlotte County Sheriff's Patrol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Guardhouse Operations															
Professional - Roving Patrol	-	-	-	-	-	-	-	-	-	-	-	-	-	57,300	0%
Professional - Gate Attendant	5,550	-	10,989	-	13,515	-	18,988	1,726	6,905	6,905	7,016	10,481	82,074	190,000	43%
Hosting Resident Access	375	-	875	-	1,000	-	1,375	125	500	500	500	759	6,009	-	N/A
Utilities															
Electric	-	36	-	-	-	412	837	242	147	145	162	151	2,134	2,400	89%
Water & Wastewater	-	-	-	-	-	-	-	-	125	125	57	125	432	2,400	18%
Repairs & Maintenance															
Guardhouse Janitorial	-	-	-	-	-	-	-	-	-	-	-	45	45	4,200	1%
Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	0%
Wastewater Services															
Utility Services															
Electric Service	-	84	87	402	551	-	397	372	169	264	373	837	3,536	2,000	177%
Stormwater Management System															
Repairs & Maintenance															
Lake Banks/Outfall Control Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Aquatic Weed Control															
Lake Spraying	10,720	-	-	6,939	3,470	-	28,378	-	3,470	-	3,470	10,720	67,165	5,000	1343%
Lake Vegetation Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Upland Monitoring & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Other Physical Environment															
Professional Services															
Field Manager Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	0%
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessments -Charlotte County	-	37	-	-	-	-	-	-	-	-	-	-	37	-	N/A
Road & Street Facilities															
Professional Services	-	-	1,900	-	-	-	3,600	-	-	-	2,400	-	7,900	-	N/A
Street Lights															
Electric Service															
Electric Service	-	694	1,205	1,724	804	1,867	1,426	1,369	902	1,690	1,179	1,182	14,041	12,000	117%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sidewalk Repairs	-	-	-	-	-	-	-	-	-	-	4,118	-	4,118	-	N/A
Economic Environment															

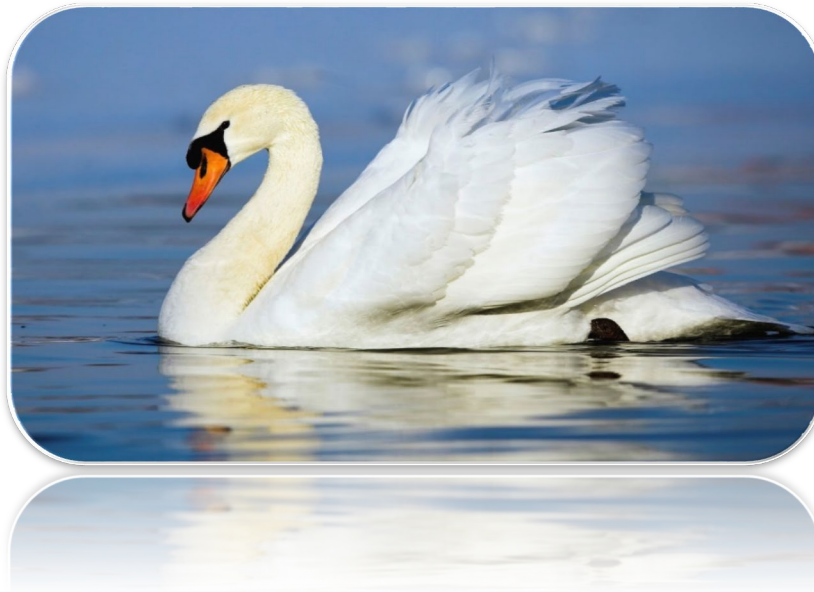
Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Professional Services - Appraisal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services															
Electric Service	-	1,447	1,878	1,826	2,065	2,524	2,474	2,458	2,418	1,194	1,328	1,317	20,930	48,000	44%
Repairs & Maintenance															
Common Area Maintenance															
Routine Maintenance	-	-	-	11,660	34,981	-	34,981	-	11,660	11,660	11,660	11,660	128,265	119,200	108%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Sod Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Material Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	-	12,235	625	12,860	40,000	32%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Annuals	-	-	-	-	-	-	-	3,087	34,191	163	5,290	781	43,511	21,000	207%
Holiday Decorations	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000	0%
Irrigation System															
Pumps & Wells															
Routine Maintenance	-	-	-	-	1,940	-	-	-	-	3,088	918	3,870	9,815	16,000	61%
Well Testing/Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Line Distribution System															
Routine Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	42,665	0%
Contingencies	\$ 33,021	\$ 7,894	\$ 25,454	\$ 28,772	\$ 64,149	\$ 11,413	\$ 100,014	\$ 14,884	\$ 67,991	\$ 32,510	\$ 62,654	\$ 50,223	498,980	\$ 764,640	65%
Net Increase/ (Decrease) in Fund Balance	(30,631)	(2,297)	147,353	(27,718)	(39,652)	(10,695)	185,868	(14,884)	74,243	(32,510)	79,580	(50,223)	278,432	-	
Fund Balance - Beginning	67,959	37,327	35,031	182,383	154,665	115,014	104,318	290,186	275,302	349,545	317,035	396,614	67,959	67,959	
Fund Balance - Ending	\$ 37,327	\$ 35,031	\$ 182,383	\$ 154,665	\$ 115,014	\$ 104,318	\$ 290,186	\$ 275,302	\$ 349,545	\$ 317,035	\$ 396,614	\$ 346,391	346,391	\$ 67,959	

Tern Bay Community Development District
Debt Service Fund - Series 2005 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Income															
Reserve Account	0	0	0	0	0	0	0	0	0	0	0	0	5	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	1	1	1	1	1	8	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	1,096	2,567	79,245	483	11,234	329	648	-	-	-	-	-	95,602	101,875	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Items (Gain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,097	\$ 2,568	\$ 79,246	\$ 484	\$ 11,235	\$ 331	\$ 650	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 95,616	\$ 101,875	94%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2005 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ -	\$ -	\$ -	\$ -	40,000	40,000	100%
Principal Debt Service - Early Redemptions															
Series 2005 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2005A Bonds	-	29,428	-	-	-	-	-	29,428	-	-	-	-	58,856	58,856	100%
Series 2005B Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$29,428	\$0	\$0	\$0	\$0	\$0	\$69,428	\$0	\$0	\$0	\$0	\$98,856	\$ 98,856	100%
Net Increase/ (Decrease) in Fund Balance	1,097	(26,860)	79,246	484	11,235	331	650	(69,427)	1	1	1	1	(3,240)	3,019	
Fund Balance - Beginning	118,639	119,736	92,876	172,122	172,606	183,841	184,172	184,821	115,395	115,396	115,397	115,398	118,639	118,639	
Fund Balance - Ending	\$ 119,736	\$ 92,876	\$ 172,122	\$ 172,606	\$ 183,841	\$ 184,172	\$ 184,821	\$ 115,395	\$ 115,396	\$ 115,397	\$ 115,398	\$ 115,399	\$ 115,399	\$ 121,658	

TERN BAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2021

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Tern Bay Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Tern Bay Community Development District
Balance Sheet
for the Period Ending October 31, 2021**

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 314,598	\$ -	\$ -	\$ -	\$ 314,598
Capital Project Fund - Series 2007					
Construction Account	-	-	-	-	-
Working Capital Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account A	-	51,467	-	-	51,467
Reserve Account B	-	-	-	-	-
Revenue	-	63,933	-	-	63,933
Prepayment Account	-	-	-	-	-
Due from Other Funds		.			
General Fund	-	473	-	-	473
Debt Service Fund	-	-	-	-	-
Capital Project Fund	-	-	-	-	-
Accounts Receivable-Bond Holder Funding	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	115,873	-	115,873
Amount to be Provided by Debt Service Funds	-	-	894,127	-	894,127
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,419,499	45,419,499
Total Assets	\$ 314,598	\$ 115,873	\$ 1,010,000	\$ 45,419,499	\$ 46,859,970

Tern Bay Community Development District
Balance Sheet
for the Period Ending October 31, 2021

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ 337	\$ -	\$ -	\$ -	\$ 337
Notes and Loans Payable - Current Portion					
Note Payable-Oppenheimer Funds	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	473	-	-	-	473
Capital Projects Fund	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Bonds Payable					-
Current Portion	-	-	45,000	-	45,000
Long Term	-	-	965,000	-	965,000
Total Liabilities	\$ 810	\$ -	\$ 1,010,000	\$ -	\$ 1,010,810
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,419,499	45,419,499
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Unaudited)		115,399	-	-	115,399
Results from Current Operations		474	-	-	474
Unassigned					
Beginning: October 1, 2021 (Unaudited)	316,000	-	-	-	316,000
Results from Current Operations	(2,212)	-	-	-	(2,212)
Total Fund Equity and Other Credits	\$ 313,788	\$ 115,873	\$ -	\$ 45,419,499	\$ 45,849,160
Total Liabilities, Fund Equity and Other Credits	\$ 314,598	\$ 115,873	\$ 1,010,000	\$ 45,419,499	\$ 46,859,970

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest				
Interest - General Checking	-	-	-	N/A
Miscellaneous Revenue	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	3,586	3,586	764,625	0%
Special Assessments - Off-Roll	-	-	-	N/A
Interfund Group Transfers In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,586	\$ 3,586	\$ 764,625	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	-	\$ -	N/A
Executive				
Professional Management	2,875	2,875	34,500	8%
Financial and Administrative				
Audit Services	-	-	6,000	0%
Accounting Services	1,333	1,333	16,000	8%
Assessment Roll Services	1,083	1,083	13,000	8%
Arbitrage Rebate Services	-	-	500	0%
Real Estate Advisor	-	-	-	N/A
Other Contractual Services				
Recording and Transcription	-	-	-	N/A
Legal Advertising	119	119	3,000	4%
Property Appraiser & Tax Collector Fees	-	-	-	N/A
Trustee Services	-	-	10,500	0%
Dissemination Agent Services	-	-	6,000	0%
Bank Services	-	-	500	0%
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Telephone	-	-	-	N/A
Postage, Freight & Messenger	-	-	400	0%

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Insurance	-	-	9,800	0%
Meeting Room Rental	-	-	600	0%
Printing & Binding	-	-	100	0%
Web Site Development	50	50	2,000	3%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	5,000	0%
Legal - Foreclosure Counsel	-	-	-	N/A
Legal - Trustee Counsel	-	-	-	N/A
Legal - Bond Counsel	-	-	-	N/A
Legal - Ryan Golf Counsel	-	-	-	N/A
DRI NOPC	-	-	-	N/A
Legal - TB LLC Counsel	-	-	-	N/A
Eminent Domain Counsel	-	-	-	N/A
Comprehensive Planning Services	-	-	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	5,000	0%
Engineering Services - Traffic	-	-	-	N/A
NOPC Fees	-	-	-	N/A
Contingencies	-	-	-	N/A
Other Public Safety				
Professional Services				
Charlotte County Sheriff's Patrol	-	-	-	N/A
Guardhouse Operations				
Professional - Roving Patrol	-	-	57,300	0%
Professional - Gate Attendant	-	-	190,000	0%
Professional-Gate Hosting	-	-	5,000	0%
Utilities				
Electric	-	-	2,400	0%
Water & Wastewater	-	-	2,400	0%
Repairs & Maintenance				
Guardhouse Janitorial	-	-	4,200	0%
Gate	-	-	6,500	0%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Wastewater Services				
Utility Services				
Electric Service	-	-	2,000	0%
Stormwater Management System				
Repairs & Maintenance				
Lake Banks/Outfall Control Structures	-	-	5,000	0%
Aquatic Weed Control				
Lake Spraying	-	-	40,000	0%
Lake Vegetation Removal	-	-	-	N/A
Upland Monitoring & Maintenance	-	-	30,000	0%
Other Physical Environment				
Professional Services				
Field Manager Services	-	-	2,500	0%
Insurance	-	-	-	N/A
Contingencies	-	-	-	N/A
Assessments-Charlotte County	-	-	-	N/A
Road & Street Facilities				
Field Management Services	-	-	4,000	0%
Street Lights				
Electric Service				
Electric Service	-	-	15,000	0%
Repairs & Maintenance	-	-	-	N/A
Economic Environment				
Professional Services - Appraisal	-	-	-	N/A
Landscaping Services				
Electric Service	-	-	30,000	0%
Repairs & Maintenance				
Common Area Maintenance				
Routine Maintenance	337	337	119,200	0%
Tree Trimming	-	-	15,000	0%
Sod Replacement	-	-	3,000	0%
Material Replacement	-	-	12,000	0%
Mulch Installation	-	-	40,000	0%

Prepared by:

JPWARD and Associates, LLC

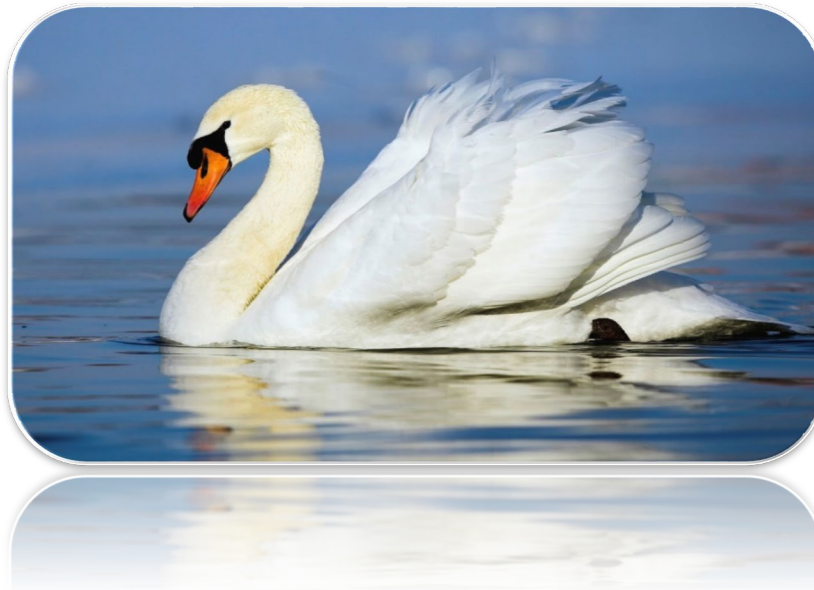
Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Landscape Lighting	-	-	-	N/A
Annuals	-	-	21,000	0%
Holiday Decorations	-	-	16,000	0%
Irrigation System				
Pumps & Wells & Line Distribution System				
Routine Maintenance	-	-	16,000	0%
Well Testing/Meter Reading	-	-	-	N/A
Line Distribution System				
Routine Maintenance	-	-	-	N/A
Contingencies	-	-	13,050	0%
	\$ 5,797	5,797	\$ 764,625	1%
Net Increase/ (Decrease) in Fund Balance	(2,212)	(2,212)	-	
Fund Balance - Beginning	316,000	316,000	316,000	
Fund Balance - Ending	\$ 313,788	313,788	\$ 316,000	

Tern Bay Community Development District
Debt Service Fund - Series 2005 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-		
Interest Income				
Reserve Account	0	0	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	1	1	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	473	473	101,875	0%
Special Assessments - Off-Roll	-	-	-	N/A
Extraordinary Items (Gain)	-	-		
Operating Transfers In (From Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 474	\$ 474	\$ 101,875	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2005 Bonds	\$ -	\$ -	\$ 45,000	0%
Principal Debt Service - Early Redemptions				
Series 2005 Bonds	-	-	-	N/A
Interest Expense				
Series 2005A Bonds	-	-	56,706	0%
Series 2005B Bonds	-	-	-	N/A
Trustee Services	-	-		
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$0	\$ 101,706	0%
Net Increase/ (Decrease) in Fund Balance	474	474	169	
Fund Balance - Beginning	115,399	115,399	115,399	
Fund Balance - Ending	\$ 115,873	\$ 115,873	\$ 115,568	

TERN BAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2021

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Tern Bay Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Tern Bay Community Development District
Balance Sheet
for the Period Ending November 30, 2021

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 301,965	\$ -	\$ -	\$ -	\$ 301,965
Capital Project Fund - Series 2007					
Construction Account	-	-	-	-	-
Working Capital Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account A	-	51,467	-	-	51,467
Reserve Account B	-	-	-	-	-
Revenue	-	35,580	-	-	35,580
Prepayment Account	-	-	-	-	-
Due from Other Funds		.			
General Fund	-	3,769	-	-	3,769
Debt Service Fund	-	-	-	-	-
Capital Project Fund	-	-	-	-	-
Accounts Receivable-Bond Holder Funding	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	90,817	-	90,817
Amount to be Provided by Debt Service Funds	-	-	919,183	-	919,183
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,419,499	45,419,499
Total Assets	\$ 301,965	\$ 90,817	\$ 1,010,000	\$ 45,419,499	\$ 46,822,281

Tern Bay Community Development District
Balance Sheet
for the Period Ending November 30, 2021

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Notes and Loans Payable - Current Portion					
Note Payable-Oppenheimer Funds	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	3,769	-	-	-	3,769
Capital Projects Fund	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Bonds Payable					-
Current Portion	-	-	45,000	-	45,000
Long Term	-	-	965,000	-	965,000
Total Liabilities	\$ 3,769	\$ -	\$ 1,010,000	\$ -	\$ 1,013,769
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,419,499	45,419,499
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Unaudited)		115,399	-	-	115,399
Results from Current Operations		(24,582)	-	-	(24,582)
Unassigned					
Beginning: October 1, 2021 (Unaudited)	316,000	-	-	-	316,000
Results from Current Operations	(17,804)	-	-	-	(17,804)
Total Fund Equity and Other Credits	\$ 298,196	\$ 90,817	\$ -	\$ 45,419,499	\$ 45,808,512
Total Liabilities, Fund Equity and Other Credits	\$ 301,965	\$ 90,817	\$ 1,010,000	\$ 45,419,499	\$ 46,822,281

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest					
Interest - General Checking	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	3,586	24,970	28,556	764,625	4%
Special Assessments - Off-Roll	-	-	-	-	N/A
Interfund Group Transfers In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,586	\$ 24,970	\$ 28,556	\$ 764,625	4%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's - Fees	-	-	-	\$ -	N/A
Executive					
Professional Management	2,875	2,875	5,750	34,500	17%
Financial and Administrative					
Audit Services	-	3,000	3,000	6,000	50%
Accounting Services	1,333	1,333	2,667	16,000	17%
Assessment Roll Services	1,083	1,083	2,167	13,000	17%
Arbitrage Rebate Services	-	500	500	500	100%
Real Estate Advisor	-	-	-	-	N/A
Other Contractual Services					
Recording and Transcription	-	-	-	-	N/A
Legal Advertising	119	-	119	3,000	4%
Property Appraiser & Tax Collector Fees	-	-	-	-	N/A
Trustee Services	-	-	-	10,500	0%
Dissemination Agent Services	-	-	-	6,000	0%
Bank Services	-	4	4	500	1%
Travel and Per Diem	-	-	-	-	N/A
Communications & Freight Services					
Telephone	-	-	-	-	N/A
Postage, Freight & Messenger	-	9	9	400	2%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Insurance	-	9,784	9,784	9,800	100%
Meeting Room Rental	-	-	-	600	0%
Printing & Binding	-	-	-	100	0%
Web Site Development	50	50	100	2,000	5%
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	465	465	5,000	9%
Legal - Foreclosure Counsel	-	-	-	-	N/A
Legal - Trustee Counsel	-	-	-	-	N/A
Legal - Bond Counsel	-	-	-	-	N/A
Legal - Ryan Golf Counsel	-	-	-	-	N/A
DRI NOPC	-	-	-	-	N/A
Legal - TB LLC Counsel	-	-	-	-	N/A
Eminent Domain Counsel	-	-	-	-	N/A
Comprehensive Planning Services	-	-	-	-	N/A
Other General Government Services					
Engineering Services - General Fund	-	-	-	5,000	0%
Engineering Services - Traffic	-	-	-	-	N/A
NOPC Fees	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
Other Public Safety					
Professional Services					
Charlotte County Sheriff's Patrol	-	-	-	-	N/A
Guardhouse Operations					
Professional - Roving Patrol	-	-	-	57,300	0%
Professional - Gate Attendant	-	-	-	190,000	0%
Professional-Gate Hosting	-	-	-	5,000	0%
Utilities					
Electric	-	119	119	2,400	5%
Water & Wastewater	-	91	91	2,400	4%
Repairs & Maintenance					
Guardhouse Janitorial	-	-	-	4,200	0%
Gate	-	-	-	6,500	0%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Wastewater Services					
Utility Services					
Electric Service	-	736	736	2,000	37%
Stormwater Management System					
Repairs & Maintenance					
Lake Banks/Outfall Control Structures	-	-	-	5,000	0%
Aquatic Weed Control					
Lake Spraying	-	3,470	3,470	40,000	9%
Lake Vegetation Removal	-	-	-	-	N/A
Upland Monitoring & Maintenance	-	-	-	30,000	0%
Other Physical Environment					
Professional Services					
Field Manager Services	-	-	-	2,500	0%
Insurance	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
Assessments-Charlotte County	-	146	146	-	N/A
Road & Street Facilities					
Field Management Services	-	-	-	4,000	0%
Street Lights					
Electric Service					
Electric Service	-	1,348	1,348	15,000	9%
Repairs & Maintenance	-	-	-	-	N/A
Economic Environment					
Professional Services - Appraisal	-	-	-	-	N/A
Landscaping Services					
Electric Service	-	1,931	1,931	30,000	6%
Repairs & Maintenance					
Common Area Maintenance					
Routine Maintenance	-	13,780	13,780	119,200	12%
Tree Trimming	-	-	-	15,000	0%
Sod Replacement	-	-	-	3,000	0%
Material Replacement	-	-	-	12,000	0%
Mulch Installation	-	-	-	40,000	0%

Prepared by:

JPWARD and Associates, LLC

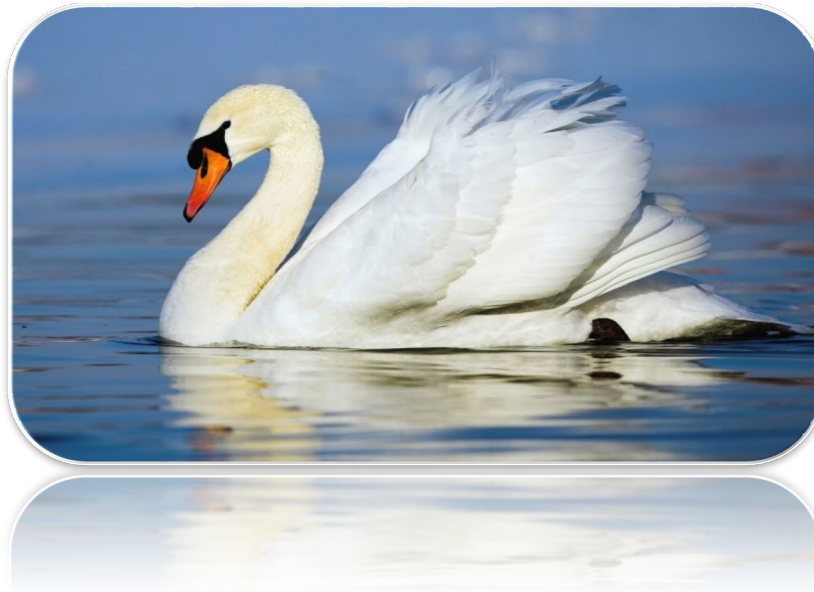
Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Landscape Lighting	-	-	-	-	N/A
Annuals	-	-	-	21,000	0%
Holiday Decorations	-	-	-	16,000	0%
Irrigation System					
Pumps & Wells & Line Distribution System					
Routine Maintenance	-	-	-	16,000	0%
Well Testing/Meter Reading	-	-	-	-	N/A
Line Distribution System					
Routine Maintenance	-	-	-	-	N/A
Contingencies	-	-	-	13,050	0%
	\$ 5,460	\$ 40,899	46,360	\$ 764,625	6%
Net Increase/ (Decrease) in Fund Balance	(1,875)	(15,929)	(17,804)	-	
Fund Balance - Beginning	316,000	314,125	316,000	316,000	
Fund Balance - Ending	\$ 314,125	\$ 298,196	298,196	\$ 316,000	

Tern Bay Community Development District
Debt Service Fund - Series 2005 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	
Interest Income					
Reserve Account	0	0	1	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	1	1	1	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	473	3,296	3,769	101,875	4%
Special Assessments - Off-Roll	-	-	-	-	N/A
Extraordinary Items (Gain)	-	-	-	-	
Operating Transfers In (From Other Funds)	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 474	\$ 3,297	\$ 3,771	\$ 101,875	4%
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2005 Bonds	\$ -	\$ -	\$ -	\$ 45,000	0%
Principal Debt Service - Early Redemptions					
Series 2005 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2005A Bonds	-	28,353	28,353	56,706	50%
Series 2005B Bonds	-	-	-	-	N/A
Trustee Services	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$28,353	\$28,353	\$ 101,706	28%
Net Increase/ (Decrease) in Fund Balance	474	(25,056)	(24,582)	169	
Fund Balance - Beginning	115,399	115,873	115,399	115,399	
Fund Balance - Ending	\$ 115,873	\$ 90,817	\$ 90,817	\$ 115,568	

TERN BAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2021

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Tern Bay Community Development District

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<i>Debt Service Fund</i> <i>Series 2005</i>	<i>7</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Tern Bay Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,005,383	\$ -	\$ -	\$ -	\$ 1,005,383
Capital Project Fund - Series 2007					
Construction Account	-	-	-	-	-
Working Capital Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account A	-	51,468	-	-	51,468
Reserve Account B	-	-	-	-	-
Revenue	-	134,145	-	-	134,145
Prepayment Account	-	-	-	-	-
Due from Other Funds		.			
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Capital Project Fund	-	-	-	-	-
Accounts Receivable-Bond Holder Funding	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	185,613	-	185,613
Amount to be Provided by Debt Service Funds	-	-	824,387	-	824,387
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,419,499	45,419,499
Total Assets	\$ 1,005,383	\$ 185,613	\$ 1,010,000	\$ 45,419,499	\$ 47,620,495

**Tern Bay Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

Description	Governmental Funds		Account Groups		
	General Fund	Series 2005 Bonds Debt Service Fund	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Notes and Loans Payable - Current Portion					
Note Payable-Oppenheimer Funds	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Bonds Payable					-
Current Portion	-	-	45,000	-	45,000
Long Term	-	-	965,000	-	965,000
Total Liabilities	\$ -	\$ -	\$ 1,010,000	\$ -	\$ 1,010,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,419,499	45,419,499
Fund Balance					
Restricted					
Beginning: October 1, 2021 (audited)		115,399	-	-	115,399
Results from Current Operations		70,215	-	-	70,215
Unassigned					
Beginning: October 1, 2021 (audited)	316,000	-	-	-	316,000
Results from Current Operations	689,383	-	-	-	689,383
Total Fund Equity and Other Credits	\$ 1,005,383	\$ 185,613	\$ -	\$ 45,419,499	\$ 46,610,495
Total Liabilities, Fund Equity and Other Credits	\$ 1,005,383	\$ 185,613	\$ 1,010,000	\$ 45,419,499	\$ 47,620,495

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest						
Interest - General Checking	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	3,586	24,970	718,199	746,755	764,625	98%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Interfund Group Transfers In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,586	\$ 24,970	\$ 718,199	\$ 746,755	\$ 764,625	98%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's - Fees	-	-	-	-	\$ -	N/A
Executive						
Professional Management	2,875	2,875	2,875	8,625	34,500	25%
Financial and Administrative						
Audit Services	-	3,000	-	3,000	6,000	50%
Accounting Services	1,333	1,333	1,333	4,000	16,000	25%
Assessment Roll Services	1,083	1,083	1,083	3,250	13,000	25%
Arbitrage Rebate Services	-	500	-	500	500	100%
Real Estate Advisor	-	-	-	-	-	N/A
Other Contractual Services						
Recording and Transcription	-	-	-	-	-	N/A
Legal Advertising	119	-	-	119	3,000	4%
Property Appraiser & Tax Collector Fees	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	10,500	0%
Dissemination Agent Services	-	-	1,000	1,000	6,000	17%
Bank Services	-	4	24	28	500	6%
Travel and Per Diem	-	-	-	-	-	N/A
Communications & Freight Services						
Telephone	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	9	22	32	400	8%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Insurance	-	9,784	-	9,784	9,800	100%
Meeting Room Rental	-	-	-	-	600	0%
Printing & Binding	-	-	-	-	100	0%
Web Site Development	50	50	50	150	2,000	8%
Subscription & Memberships	-	175	-	175	175	100%
Legal Services						
Legal - General Counsel	-	465	-	465	5,000	9%
Legal - Foreclosure Counsel	-	-	-	-	-	N/A
Legal - Trustee Counsel	-	-	-	-	-	N/A
Legal - Bond Counsel	-	-	-	-	-	N/A
Legal - Ryan Golf Counsel	-	-	-	-	-	N/A
DRI NOPC	-	-	-	-	-	N/A
Legal - TB LLC Counsel	-	-	-	-	-	N/A
Eminent Domain Counsel	-	-	-	-	-	N/A
Comprehensive Planning Services	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services - General Fund	-	-	-	-	5,000	0%
Engineering Services - Traffic	-	-	-	-	-	N/A
NOPC Fees	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
Other Public Safety						
Professional Services						
Charlotte County Sheriff's Patrol	-	-	-	-	-	N/A
Guardhouse Operations						
Professional - Roving Patrol	-	-	-	-	57,300	0%
Professional - Gate Attendant	-	-	-	-	190,000	0%
Professional-Gate Hosting	-	-	-	-	5,000	0%
Utilities						
Electric	-	119	105	224	2,400	9%
Water & Wastewater	-	91	-	91	2,400	4%
Repairs & Maintenance						
Guardhouse Janitorial	-	-	-	-	4,200	0%
Gate	-	-	-	-	6,500	0%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Wastewater Services						
Utility Services						
Electric Service	-	736	132	868	2,000	43%
Stormwater Management System						
Repairs & Maintenance						
Lake Banks/Outfall Control Structures	-	-	-	-	5,000	0%
Aquatic Weed Control						
Lake Spraying	-	3,470	-	3,470	40,000	9%
Lake Vegetation Removal	-	-	-	-	-	N/A
Upland Monitoring & Maintenance	-	-	-	-	30,000	0%
Other Physical Environment						
Professional Services						
Field Manager Services	-	-	-	-	2,500	0%
Insurance	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
Assessments-Charlotte County	-	146	-	146	-	N/A
Road & Street Facilities						
Field Management Services	-	-	-	-	4,000	0%
Street Lights						
Electric Service						
Electric Service	-	1,348	2,737	4,085	15,000	27%
Repairs & Maintenance	-	-	-	-	-	N/A
Economic Environment						
Professional Services - Appraisal	-	-	-	-	-	N/A
Landscaping Services						
Electric Service	-	1,931	1,650	3,581	30,000	12%
Repairs & Maintenance						
Common Area Maintenance						
Routine Maintenance	-	13,780	-	13,780	119,200	12%
Tree Trimming	-	-	-	-	15,000	0%
Sod Replacement	-	-	-	-	3,000	0%
Material Replacement	-	-	-	-	12,000	0%
Mulch Installation	-	-	-	-	40,000	0%

Prepared by:

JPWARD and Associates, LLC

Tern Bay Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Landscape Lighting	-	-	-	-	-	N/A
Annuals	-	-	-	-	21,000	0%
Holiday Decorations	-	-	-	-	16,000	0%
Irrigation System						
Pumps & Wells & Line Distribution System						
Routine Maintenance	-	-	-	-	16,000	0%
Well Testing/Meter Reading	-	-	-	-	-	N/A
Line Distribution System						
Routine Maintenance	-	-	-	-	-	N/A
Contingencies	-	-	-	-	13,050	0%
	\$ 5,460	\$ 40,899	\$ 11,012	57,372	\$ 764,625	8%
Net Increase/ (Decrease) in Fund Balance	(1,875)	(15,929)	707,187	689,383	-	
Fund Balance - Beginning	316,000	314,125	298,196	316,000	316,000	
Fund Balance - Ending	\$ 314,125	\$ 298,196	\$ 1,005,383	1,005,383	\$ 316,000	

Tern Bay Community Development District
Debt Service Fund - Series 2005 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenue	-	-	-	-	-	
Interest Income						
Reserve Account	0	0	1	2	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	1	2	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	473	3,296	94,795	98,564	101,875	97%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Extraordinary Items (Gain)	-	-	-	-	-	
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 474	\$ 3,297	\$ 94,797	\$ 98,568	\$ 101,875	97%
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2005 Bonds	\$ -	\$ -	\$ -	\$ -	\$ 45,000	0%
Principal Debt Service - Early Redemptions						
Series 2005 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2005A Bonds	-	28,353	-	28,353	56,706	50%
Series 2005B Bonds	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$28,353	\$0	\$28,353	\$ 101,706	28%
Net Increase/ (Decrease) in Fund Balance	474	(25,056)	94,797	70,215	169	
Fund Balance - Beginning	115,399	115,873	90,817	115,399	115,399	
Fund Balance - Ending	\$ 115,873	\$ 90,817	\$ 185,613	\$ 185,613	\$ 115,568	