

**SOUTHERN HILLS
PLANTATION III
COMMUNITY DEVELOPMENT
DISTRICT
July 14, 2025
BOARD OF SUPERVISORS
REGULAR
MEETING AGENDA**

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Southern Hills Plantation III Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

July 7, 2025

ATTENDEES:

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

Board of Supervisors

Southern Hills Plantation III Community Development District

Dear Board Members:

The Board of Supervisors of the Southern Hills Plantation III Community Development District will hold a Regular Meeting on July 14, 2025 at 10:00 a.m., at the Southern Hills Plantation Clubhouse, 4200 Summit View Drive, Brooksville, Florida 34601. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Elected Supervisors [Ellen Johnson - Seat 3, Grady Miars - Seat 4, Margaret Bloomquist - Seat 5] *(the following to be provided under separate cover)*
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligation and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consideration of Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes; and Providing for an Effective Date
5. Consideration of Resolution 2025-02, Electing and Removing Officers of the District, and Providing for an Effective Date
6. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines and Frank

- A. Consideration of Resolution 2025-03, Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023
7. Consideration of Kilinski | Van Wyk PLLC Fee Increase
8. Consideration of Resolution 2025-04, Approving a Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
9. Consideration of Resolution 2025-05, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
10. Consideration of Resolution 2025-06, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
11. Consideration of Hernando County Property Appraiser Interlocal Uniform Collection Agreement
12. Update: Interlocal Agreement Committee Meeting
 - Approval of Committee Recommendation for Annual Costs for Fiscal Year 2026
13. Acceptance of Unaudited Financial Statements as of May 31, 2025
14. Approval of Minutes
 - A. August 12, 2024 Public Hearing and Regular Meeting
 - B. November 14, 2024 Landowners' Meeting
15. Other Business
16. Staff Reports
 - A. District Counsel: *Kilinski | Van Wyk PLLC*
 - B. District Engineer: *Coastal Engineering Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 0 Registered Voters in District as of April 15, 2025
 - NEXT MEETING DATE: August 11, 2025 at 10:00 AM

○ QUORUM CHECK

SEAT 1	JIM MCGOWAN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	BRUCE NOBLE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	ELLEN JOHNSON	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	GRADY MIARS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	MARGARET BLOOMQUIST	☐ IN PERSON	☐ PHONE	☐ NO

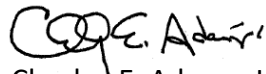
17. Supervisors' Requests

18. Public Comments

19. Adjournment

If you have any questions or comments, please contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 229 774 8903

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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**SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING AN OFFICER OF THE **SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT** AND A RECIPIENT OF PUBLIC FUNDS AS SUCH OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Signature

Printed Name: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing oath was administered before me this ____ day of _____, 20__, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is described in and who took the aforementioned oath as a Member of the Board of Supervisors of **Southern Hills Plantation III Community Development District** and acknowledged to and before me that he/she took said oath for purposes therein expressed.

(NOTARY SEAL)

NOTARY PUBLIC, STATE OF FLORIDA

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Southern Hills Plantation III Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the City of Brooksville, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District's creation and every two (2) years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT:

1. **ELECTION RESULTS.** The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

SEAT NUMBER	NAME OF SUPERVISOR	NUMBER OF VOTES
Seat 3	Ellen Johnson	Votes 182
Seat 4	Grady Miars	Votes 183
Seat 5	Margaret Bloomquist	Votes 183

2. **TERMS.** In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

SEAT NUMBER	NAME OF SUPERVISOR	TERM OF OFFICE
Seat 3	Ellen Johnson	2-Year Term
Seat 4	Grady Miars	4-Year Term
Seat 5	Margaret Bloomquist	4-Year Term

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

PASSED AND ADOPTED this 14th day of July, 2025.

ATTEST:

**SOUTHERN HILLS PLANTATION III COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT
DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT
AND PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the District’s Board of Supervisors desires to elect and remove Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF SOUTHERN HILLS PLANTATION III COMMUNITY
DEVELOPMENT DISTRICT THAT:**

SECTION 1. The following is/are elected as Officer(s) of the District effective July 14, 2025:

_____ is elected Chair
_____ is elected Vice Chair
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of July 14, 2025:

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Chesley "Chuck" Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 14TH DAY OF JULY, 2025.

ATTEST:

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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**Southern Hills Plantation III Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2023

Southern Hills Plantation III Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Southern Hills Plantation III Community Development District
Brooksville, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Southern Hills Plantation III Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Southern Hills Plantation III Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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; and for 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.



To the Board of Supervisors
Southern Hills Plantation III Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
Southern Hills Plantation III Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Southern Hills Plantation III Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

December 13, 2024

Southern Hills Plantation III Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

Southern Hills Plantation III Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total assets exceeded total liabilities by \$2,395 (net position).
- ◆ Governmental activities revenues totaled \$112,149 while governmental activities expenses totaled \$110,250.

Southern Hills Plantation III Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

	Net Position	
	Governmental Activities	
	2023	2022
Current assets	<u>\$ 40,614</u>	<u>\$ 21,103</u>
Current liabilities	<u>38,219</u>	<u>20,607</u>
Net Position		
Unrestricted	<u><u>\$ 2,395</u></u>	<u><u>\$ 496</u></u>

The increase in current assets is related to the increase in cash and due from developer in the current year.

The increase in current liabilities is related to the increase in due to other governments in the current year.

**Southern Hills Plantation III Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2023	2022
Program Revenues		
Operating contributions	\$ 112,149	\$ 69,684
Expenses		
General government	55,624	27,266
Physical environment	54,626	39,501
Total Expenses	110,250	66,767
Change in Net Position	1,899	2,917
Net Position - Beginning of Year	496	(2,421)
Net Position - End of Year	\$ 2,395	\$ 496

The increase in operating contributions is related to developer funding operations in the current year.

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

The increase in physical environment is related to the increase in landscape expenses in the current year.

**Southern Hills Plantation III Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

General Fund Budgetary Highlights

The final budget exceeded actual expenditures because contingency expenditures were less than anticipated.

The September 30, 2023 budget was amended for landscape and legal fee expenditures that were more than originally anticipated.

Economic Factors and Next Year's Budget

Southern Hills Plantation III Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2024.

Request for Information

The financial report is designed to provide a general overview of Southern Hills Plantation III Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Southern Hills Plantation III Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Southern Hills Plantation III Community Development District
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 17,126
Due from developer	21,397
Due from other governments	8
Prepaid expenses	893
Deposits	1,190
Total Current Assets	40,614
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	8,219
Due to other governments	27,378
Due to developer	2,500
Unearned revenues	122
Total Current Liabilities	38,219
NET POSITION	
Unrestricted	\$ 2,395

See accompanying notes to financial statements.

Southern Hills Plantation III Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues Operating Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (55,624)	\$ 56,582	\$ 958
Physical environment	(54,626)	55,567	941
Total Governmental Activities	<u>\$ (110,250)</u>	<u>\$ 112,149</u>	<u>1,899</u>
Change in Net Position			1,899
Net Position - October 1, 2022			496
Net Position - September 30, 2023			<u>\$ 2,395</u>

See accompanying notes to financial statements.

Southern Hills Plantation III Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2023

	<u>General</u>
ASSETS	
Cash	\$ 17,126
Due from developer	21,397
Due from other governments	8
Prepaid expenses	893
Deposits	1,190
Total Assets	<u>\$ 40,614</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable and accrued expenses	\$ 8,219
Due to other governments	27,378
Due to developer	2,500
Unearned revenues	122
Total Liabilities	<u>38,219</u>
FUND BALANCES	
Nonspendable - deposits/prepaid expenses	2,083
Unassigned	312
Total Fund Balances	<u>2,395</u>
Total Liabilities and Fund Balances	<u>\$ 40,614</u>

There are no reconciling items to the
Statement of Net Position.

See accompanying notes to financial statements.

Southern Hills Plantation III Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	<u>General</u>
Revenues	
Developer contributions	<u>\$ 112,149</u>
Expenditures	
Current	
General government	55,624
Physical environment	<u>54,626</u>
Total Expenditures	<u>110,250</u>
Net change in fund balances	<u>1,899</u>
Fund Balances - October 1, 2022	<u>496</u>
Fund Balances - September 30, 2023	<u><u>\$ 2,395</u></u>

There are no reconciling items to the
Statement of Activities.

See accompanying notes to financial statements.

Southern Hills Plantation III Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Developer contributions	<u>\$ 85,120</u>	<u>\$ 116,753</u>	<u>\$ 112,149</u>	<u>\$ (4,604)</u>
Expenditures				
Current				
General government	32,975	62,908	55,624	7,284
Physical environment	<u>52,145</u>	<u>54,340</u>	<u>54,626</u>	<u>(286)</u>
Total Expenditures	<u>85,120</u>	<u>117,248</u>	<u>110,250</u>	<u>6,998</u>
Net Change in Fund Balances	-	(495)	1,899	2,394
Fund Balances - October 1, 2022	<u>-</u>	<u>495</u>	<u>496</u>	<u>1</u>
Fund Balances - September 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,395</u></u>	<u><u>\$ 2,395</u></u>

See accompanying notes to financial statements.

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on August 2, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance #678 of the City of Brooksville, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Southern Hills Plantation III Community Development District. The District is governed by a Board of Supervisors who are elected to four-year terms. All of the Supervisors are employed by the Developer or a related entity. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

2. Measurement Focus and Basis of Accounting

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

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

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

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

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

The District currently has no investments.

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Budgets

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

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$17,946 and the carrying value was \$17,126. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

The District did not have investment activity in the current year.

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE B – CASH AND INVESTMENTS (CONTINUED)

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

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

Based on the criteria in the preceding paragraph, the District did not hold any investments subject to the fair value hierarchy.

Interest Rate Risk

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

NOTE C – RELATED PARTY TRANSACTIONS

All voting members of the board of supervisors are employed by the Developer or a related entity. The District received \$112,149 in contributions from the Developer for the year ended September 30, 2023. Additionally, the District has \$21,397 due from the developer.

The District previously entered into an Inter-local Agreement which allocates costs between the District, Southern Hills Plantation I Community Development District ("SH1") and Southern Hills Plantation II Community Development District ("SH2"). SH1 pays certain common area expenses associated with the development and is reimbursed by the other Districts for their pro-rata share of these expenses.

Southern Hills Plantation III Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – RELATED PARTY TRANSACTIONS (CONTINUED)

In May 2023, the District entered into an Inter-local Agreement with SH1 and SH2 establishing cost sharing provisions moving forward. Commencing in fiscal year 2023, the District will pay 23.8 percent of the total annual shared cost.

During the year, the District incurred expenditures related to the Inter-local Agreement of \$54,626. The amount owed to Southern Hills Plantation I Community Development District at September 30, 2023 was \$27,378.

NOTE D – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the last three years.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors
Southern Hills Plantation III Community Development District
Brooksville, 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, as listed in the table of contents, of Southern Hills Plantation III Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

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

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

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



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Southern Hills Plantation III Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

December 13, 2024



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

MANAGEMENT LETTER

To the Board of Supervisors
Southern Hills Plantation III Community Development District
Brooksville, Florida

Report on the Financial Statements

We have audited the financial statements of the Southern Hills Plantation III Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated December 13, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated December 13, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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



To the Board of Supervisors
Southern Hills Plantation III Community Development District

Financial Condition and Management

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Southern Hills Plantation III Community Development District. It is management's responsibility to monitor the Southern Hills Plantation III Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$34,770
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: None
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: N/A.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was N/A.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: The District did not have any bonds outstanding at September 30, 2023.

To the Board of Supervisors
Southern Hills Plantation III Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Developer contributions	\$ 85,120	\$ 112,149	\$ 27,029
Expenditures			
Current			
General government	32,975	55,624	(22,649)
Physical environment	52,145	54,626	(2,481)
Total Expenditures	85,120	110,250	(25,130)
Excess of revenues over/(under) expenditures	-	1,899	52,159
Fund Balances - October 1, 2022	-	496	496
Fund Balances - September 30, 2023	\$ -	\$ 2,395	\$ 52,655

Additional Matters

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



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Southern Hills Plantation III Community Development District

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

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

December 13, 2024

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

6A

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 14th day of July, 2025.

ATTEST:

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

7



**KILINSKI
VAN WYK**

Offices: Jacksonville | Tallahassee | Tampa

517 E. College Avenue
Tallahassee, Florida 32301
877-350-0372

April 11, 2025

Board of Supervisors
Southern Hills Plantation III Community Development District
c/o Chuck Adams, District Manager

Re: Kilinski | Van Wyk PLLC

Dear Board Members:

We appreciate the opportunity to continue providing legal services to the Southern Hills Plantation III Community Development District and a member of our Firm has directly provided services to the District since 2010. This letter addresses proposed adjustments to our hourly rates beginning October 1, 2025. Since Kilinski | Van Wyk's initial engagement in 2021, we have maintained consistent hourly rates despite rising business expenses, inflationary pressures, and increased experience and expertise within our team. For reference, our new client rates for partners are \$365-\$400/hour; of counsel lawyers are billed at \$350-\$365/hour; associates are billed at \$275-\$325/hour; and paralegals are billed at \$190-\$225/hour.

To manage this necessary adjustment responsibly and minimize immediate impact, we propose implementing the rate increase gradually over two phases, as outlined below:

	Current	October 1, 2025 – December 31, 2026	January 1, 2027 – December 31, 2027
Partners	\$345	\$335-350	\$350-385
Of Counsel/Senior Attorneys	\$345	\$335-350	\$335-365
Associates	\$285	\$275-305	\$275-315
Paralegals	\$185	\$190	\$195

As demonstrated, the second adjustment will not take effect until January 1, 2027, providing further relief from an immediate increase. Future increases are anticipated to take effect January 1 of each year and will not exceed \$5/hour in any category starting January 1, 2028 without client consent. As always, we remain committed to keeping our rates competitive and fair, balanced with our ongoing commitment to delivering exceptional, ethically sound legal advice.

We would welcome the opportunity to discuss this proposal further and answer any questions you may have. If you agree with this proposed adjustment, please sign below and return a copy to me at jennifer@cddl原因ers.com. You are also welcome to contact me directly with any questions. Thank you for your continued partnership and trust.

Accepted:

Chair, Board of Supervisors
Date: _____

Very truly yours,

Kilinski | Van Wyk PLLC
Jennifer Kilinski
Jennifer L. Kilinski

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; RATIFYING THE ACTIONS OF DISTRICT STAFF; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of the Southern Hills Plantation III Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”); and

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

WHEREAS, due to lack of quorum of the Board and to ensure compliance with Florida Statutes for the adoption of the Proposed Budget, District staff submitted a copy of the Proposed Budget to the City of Brooksville and Hernando County, Florida; and

WHEREAS, the Board desires to ratify all the actions taken by District staff in submitting a copy of the Proposed Budget to the local general purpose governments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 11, 2025

HOUR: 10:00 a.m.

LOCATION: Southern Hills Plantation Clubhouse
4200 Summit View Drive
Brooksville, Florida 34601

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The actions of the District Manager in submitting a copy of the Proposed Budget to the City of Brooksville and Hernando County at least sixty (60) days prior to the hearing set above are hereby ratified and approved.

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

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

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

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

PASSED AND ADOPTED THIS 14TH DAY OF JULY 2025.

ATTEST:

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026

Exhibit A: Proposed Budget for Fiscal Year 2026

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026
PROPOSED BUDGET**

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
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**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Developer contributions	\$ 68,845	\$ 15,677	\$ 33,621	\$ 49,298	\$ 79,926
Total revenues	68,845	15,677	33,621	49,298	79,926
EXPENDITURES					
Professional & administrative					
Supervisors	3,000	-	1,000	1,000	3,000
Management/accounting/recording	15,000	7,500	7,500	15,000	15,000
Bank fees	150	-	150	150	150
Legal general counsel	4,000	684	2,000	2,684	4,000
Engineering	1,000	-	500	500	1,000
Audit	3,200	3,528	-	3,528	3,700
Postage	400	21	379	400	400
Legal advertising	325	262	63	325	325
Annual district filing fee	200	175	25	200	200
Insurance	3,200	5,250	-	5,250	7,500
Website	1,000	-	720	720	1,000
Contingencies	1,500	318	500	818	1,000
Total professional & administrative	32,975	17,738	12,837	30,575	37,275
Field operations					
Street lights	8,600	-	4,300	4,300	8,568
Aquatic maintenance	870	-	870	870	863
Landscape maintenance	22,000	-	11,000	11,000	22,491
Holiday lighting	2,000	-	-	-	-
Plant replacement	-	-	-	-	1,428
Hardscape repairs and maintenance	-	-	-	-	1,523
Drainage maintenance	-	-	-	-	638
Mulch	-	-	-	-	3,570
Irrigation maintenance and repairs	2,400	-	-	-	3,570
Total field operations	35,870	-	16,170	16,170	42,651
Total expenditures	68,845	17,738	29,007	46,745	79,926
Excess/(deficiency) of revenues over/(under) expenditures	-	(2,061)	4,614	2,553	-
Fund balance - beginning (unaudited)	-	(2,553)	(4,614)	(2,553)	-
Fund balance - ending (projected)	\$ -	\$ (4,614)	\$ -	\$ -	\$ -

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 3,000
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors, not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	15,000
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings and operate and maintain the assets of the community.	
Bank fees	150
Bank charges and other miscellaneous expenses incurred during the fiscal year.	
Legal general counsel	4,000
Provides on-going general counsel legal representation and, in this arena, these lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide service as "local government lawyers," realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.	
Pursuant to the trust indenture, the District is paying for legal representation incurred by the trustee for foreclosure related matters that relate to the District. These services are being provided by Hopping, Green & Sams.	
Engineering	1,000
Provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	3,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to Florida State Law and the rules and guidelines of the Florida Auditor General.	
Postage	400
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	325
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual district filing fee	200
Annual fee paid to the Department of Economic Opportunity.	
Insurance	7,500
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 (general aggregate \$2,000,000) and \$1,000,000 for public officials liability.	
Website	1,000
To provide and maintain legally required District website.	
Contingencies	1,000
Cover banking related costs.	

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations

Street lights	8,568
Regular inspections, maintenance and repairs	
Aquatic maintenance	863
Monthly service of aquatic weed control	
Landscape maintenance	22,491
Monthly service of landscape maintenance, including lawn care	
Plant replacement	1,428
Covers the costs of periodic replacement of deteriorated or expired landscape plant materials.	
Hardscape repairs and maintenance	1,523
Covers costs of maintaining the Arbor and entry monuments	
Drainage maintenance	638
Covers the costs of maintaining the drainage that serves the entry boulevard	
Mulch	3,570
Covers the costs of applying mulch once a year	
Irrigation maintenance and repairs	3,570
Regular inspection and any needed maintenance and/or repairs to the irrigation system	
Total expenditures	<u><u>\$ 79,926</u></u>

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-05

**A RESOLUTION OF THE SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES,
TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD
OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026
AND PROVIDING FOR AN EFFECTIVE DATE**

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

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT:**

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2025/2026 as provided on the schedule attached hereto as **Exhibit A**.

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

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

PASSED AND ADOPTED this 14th day of July, 2025.

Attest:

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Southern Hills Plantation Clubhouse, 4200 Summit View Drive, Brooksville, Florida 34601</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 13, 2025	Regular Meeting	10:00 AM
November 10, 2025	Regular Meeting	10:00 AM
December 8, 2025	Regular Meeting	10:00 AM
January 12, 2026	Regular Meeting	10:00 AM
February 9, 2026	Regular Meeting	10:00 AM
March 9, 2026	Regular Meeting	10:00 AM
April 13, 2026	Regular Meeting	10:00 AM
May 11, 2026	Regular Meeting	10:00 AM
June 8, 2026	Regular Meeting	10:00 AM
July 13, 2026	Regular Meeting	10:00 AM
August 10, 2026	Regular Meeting	10:00 AM
September 14, 2026	Regular Meeting	10:00 AM

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of the Southern Hills Plantation III Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1 9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT THAT:

1. RECITALS. The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.

2. APPROVAL OF AGREEMENT. The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.

3. EFFECTIVE DATE. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 14th day of July, 2025.

ATTEST:

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

Statewide Mutual Aid Agreement



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The "Division" is the Florida Division of Emergency Management.
- C. A "Requesting Party" to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An "Assisting Party" to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The "Period of Assistance" is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A "Mission" is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A "local government" is any educational district, special district, or any entity that is a "local governmental entity" within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An "educational district" is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A "special district" is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A "tribal council" is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An "interlocal agreement" is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A "Resource Support Agreement" as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. "Proof of work" as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals' emergency response activity at a tactical level.



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- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



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Ron DeSantis, Governor

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Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



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- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



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- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



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- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



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ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



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supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



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regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



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- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OF _____ COUNTY,
STATE OF FLORIDA

By: _____

Clerk or Deputy Clerk

By: _____

Chair

Date: _____

Approved as to Form:

By: _____

County Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

City Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SCHOOL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
STATE COLLEGE, COMMUNITY
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES
OF _____
UNIVERSITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SPECIAL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
AUTHORITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

TRIBAL COUNCIL OF THE
_____ TRIBE OF FLORIDA

By: _____

Council Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Council



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: **07/14/2025**

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**SOUTHERN HILLS
PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

11

**INTERLOCAL UNIFORM COLLECTION AGREEMENT BETWEEN THE
SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT
DISTRICT AND THE
HERNANDO COUNTY PROPERTY APPRAISER**

THIS INTERLOCAL AGREEMENT, made and entered into in duplicate this ____ day of _____, AD ____, by the Southern Hills Plantation III Community Development District, (the “District”), by and through its Board of Directors whose address is c/o Southern Hills Plantation III Development District 2300 Glades Rd, Suite 410W, Boca Raton, FL 33431, and the Honorable Randy Mazourek, Hernando County Property Appraiser, whose address is 201 Howell Ave, Suite 300, Brooksville, Florida 34601 (the “Property Appraiser”)

WITNESSETH

WHEREAS, the District is authorized to impose non-ad valorem assessments and by, resolution, has expressed its intent to use the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197.3632, Florida Statutes, and;

WHEREAS, chapter 197, Florida Statutes, requires that the District enter into a written agreement with the Property Appraiser for reimbursement of necessary administrative costs incurred in implementing the uniform method and,

WHEREAS, chapter 197, Florida Statutes, provides that the District shall compensate the Property Appraiser for necessary administrative costs and,

WHEREAS, a separate agreement between the District and the Hernando County Tax Collector must be entered into that expresses the responsibility of the Hernando County Tax Collector and the District regarding the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197, Florida Statutes before this agreement becomes serviceable;

NOW, THEREFORE, in consideration of the mutual covenants and convictions herein set forth, the parties hereby agree as follows:

1. The District will impose non-ad valorem assessments using the uniform method for the levy, collection, and enforcement under the provisions of chapter 197, Florida Statutes.

2. The District agrees to reimburse the Property Appraiser for necessary administrative costs pursuant to section 197.3632 (2), Florida Statutes, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. For the 2025 tax roll year, the parties hereto agree that the District will fund the Property Appraiser's Geographic Information System (GIS) budget in the amount of 3% of the value of each non-ad valorem assessment roll for which the Property Appraiser prepared, processed, or transmitted data concerning the non-ad valorem assessment. Such administrative costs include, but are not limited to, costs incurred for providing information to the District for the development of the non-ad valorem assessment roll pursuant to chapter 197, Florida Statutes; for providing the District with a copy of the non-ad valorem assessment roll upon request by the District so that it may be certified to the Property Appraiser in accordance with time frames pursuant to Florida Statutes or schedules promulgated by the Property Appraiser. The District will be responsible for providing a copy of the non-ad valorem assessment roll to the Property Appraiser on compatible electronic medium.

3. Either party may terminate this agreement without cause upon giving the non terminating party 30 days written notice prior to the effective date of termination. In the event that the District does not reimburse the Property Appraiser for the costs incurred as provided herein, the Property Appraiser may terminate this agreement upon ten (10) days written notice of his election to terminate pursuant to this section.

a. In the event this agreement is terminated by the District effective after January 1 of any given year, the Property Appraiser shall be reimbursed in full for the work or services performed based on the value of the current year's non-ad valorem assessment roll.

b. In the event funds to reimburse the Property Appraiser for costs incurred for completion of the above referenced services become unavailable, the District may terminate this agreement upon no less than 15 day notice, written and delivered to the Property Appraiser.

c. The District shall be the final authority as to the availability of funds. Notice of termination shall be sent by certified mail, return receipt requested, or shall be delivered in person with a signed proof of delivery.

Notice to the District shall be sent to:

Southern Hills Plantation III Community Development District
2300 Glades Rd, Suite 410W
Boca Raton, FL 33431

Notice to the Property Appraiser shall be sent to:

Randy Mazourek
Hernando County Property Appraiser
201 Howell Avenue, Suite 300
Brooksville, FL 34601-2042

And a copy of any notice sent hereunder shall be sent to:

Amy L. Blackburn, CFC
Hernando County Tax Collector
20 North Main Street, Room 112
Brooksville, FL 34601

4. Waiver of breach of any provision of this agreement shall not be deemed to be a waiver of any other breach, and shall not be considered to be a modification of the terms of this agreement.

5. For the 2025 tax roll year, the District will pay all sums due to the Property Appraiser on or before January 15, 2026. For subsequent years the District will pay all sums due to the Property Appraiser on or before January 15th. All sums due from the District to the Property Appraiser will bear interest at the rate of 12 percent (12%) per annum, if delinquent, in accordance with section 218.74, Florida Statutes.

6. The term of this agreement shall be in effect for the 2025 tax roll year and may be renewed thereafter for subsequent periods not to exceed one (1) tax year each, in the event the District shall inform the Property Appraiser by January 10th of each calendar year if the District intends to continue to use the uniform method of collecting each such assessment pursuant to chapter 197, Florida Statutes.

7. The parties shall abide by all Statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, and any ordinances promulgated by the District not

inconsistent with, not contrary to, the provisions of chapter 197, Florida Statutes, or applicable statutes and any subsequent amendments to said Statutes.

8. The District shall be responsible for imposing non-ad valorem assessments pursuant to general and special law and all other applicable requirements relating to the establishment of non-ad valorem assessments, which are collected in the same manner as ad valorem taxes are collected.

9. The District further agrees that it will strictly follow and will be responsible for complying with the following procedures and conditions:

a. Using electronic data supplied by the Property Appraiser, the District shall determine and identify the names and addresses of the property owners, the descriptions, parcel numbers and the amount of the assessment of the parcels subject to the non-ad valorem assessments under this agreement.

b. It will be solely at the District's expense and pursuant to the District's responsibility to develop and provide to the Property Appraiser, on compatible electronic medium, a list of the parcels to be assessed.

c. The Property Appraiser on the Property Appraiser's database shall maintain the District's non-ad valorem assessment information.

d. The District shall meet the Property Appraiser's imposed deadlines and timetables as administered and determined by the Property Appraiser.

10. The District will be solely responsible of notifying effected property owners of any and all proposed non-ad valorem assessments.

11. In the event the Property Appraiser is named as a party or otherwise joined in litigation challenging non-ad valorem assessment(s) subject to this agreement, the Property Appraiser shall provide for his own legal representation, and shall be entitled to reimbursement from the District for reasonable attorney fees and costs associated with such representation. Furthermore, the District shall indemnify the Property Appraiser against any claim, cause of action or suit arising out of, or in connection with any claimed negligence action or inaction on the part of the District.

12. This agreement may not be assigned by either party without the prior written consent from the non-assigning party.

In Witness Whereof, the parties have caused this Interlocal Agreement to be executed for the uses and purposes therein expressed on the day and year first above written.

HERNANDO COUNTY PROPERTY APPRAISER
("Property Appraiser")

Date

By: _____
Randy Mazourek

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
("District")

Date

By: _____
Jim McGowan
Chairman

SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT

12

Southern Hills Plantation
shared costs proforma

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Base Annual Costs	134,640	134,640	148,104	162,914	0
Max increase over prior year (10%)	<u>0</u>	<u>13,464</u>	<u>14,810</u>	<u>16,291</u>	<u>0</u>
Total	134,640	148,104	162,914	179,206	0
 <u>Base Costs</u>					
LS Maintenance	86,303	86,500	90,000	94,500	
Plant replacement	0	5,000	5,000	6,000	
Irrigation repair	10,000	10,000	10,000	15,000	
Pond Maintenance	3,624	3,624	3,624	3,624	
Lighting (Duke)	34,713	34,700	37,000	36,000	
Hardscape repair/maintenance	0	6,400	6,400	6,400	
Drainage Maint	0	2,500	2,500	2,680	
Other (Mulch)	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>15,000</u>	<u>0</u>
Total projected annual budget costs	134,640	148,724	164,524	179,204	0
-Over / Under 10% Max. Increase	0	-620	-1,610	2	0
Percentage increase over base		0.42%	0.99%	0.00%	0
 Payment based upon agreement					
District 1- 100% of remaining budget	82,596	93,475	105,750	91,752	
District 2- 2025/26 25% of < budget or 10% cap	20,000	20,000	20,000	44,801	
District 3- 23.80% of < budget or 10% cap	<u>32,044</u>	<u>35,249</u>	<u>38,774</u>	<u>42,651</u>	<u>0</u>
Total	134,640	148,724	164,524	179,204	0
 Effective payment percentage					
District 1	61.35%	62.85%	64.28%	51.20%	0.00%
District 2	14.85%	13.45%	12.16%	25.00%	0.00%
District 3	<u>23.80%</u>	<u>23.70%</u>	<u>23.57%</u>	<u>23.80%</u>	<u>0.00%</u>
Total	100.00%	100.00%	100.00%	100.00%	0.00%

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2025**

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2025**

	General Fund	Total Governmental Funds
ASSETS		
Wells Fargo	\$ 10,075	\$ 10,075
Due from Developer	27,669	27,669
Deposits	1,190	1,190
Total assets	<u>\$ 38,934</u>	<u>\$ 38,934</u>
LIABILITIES		
Liabilities:		
Accounts payable	\$ 10,868	\$ 10,868
Due to Southern Hills I	23,960	23,960
Developer advance	2,500	2,500
Total liabilities	<u>37,328</u>	<u>37,328</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	27,668	27,668
Total deferred inflows of resources	<u>27,668</u>	<u>27,668</u>
FUND BALANCES		
Unassigned	(26,062)	(26,062)
Total fund balances	<u>(26,062)</u>	<u>(26,062)</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 38,934</u>	 <u>\$ 38,934</u>

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Developer contribution	\$ 6,129	\$ 21,806	\$ 68,845	32%
Total revenues	<u>6,129</u>	<u>21,806</u>	<u>68,845</u>	32%
EXPENDITURES				
Professional & administrative				
Legislative				
Supervisor fees	-	-	3,000	0%
Financial & Administrative				
Management	1,250	10,000	15,000	67%
Engineering	-	-	1,000	0%
Audit	-	3,579	3,200	112%
Insurance	-	5,250	3,200	164%
Legal advertising	-	262	325	81%
Bank fees	-	-	150	0%
Annual district filing fee	-	175	200	88%
Contingencies	51	451	1,500	30%
Website	-	705	1,000	71%
Postage	-	21	400	5%
Legal counsel				
District counsel	124	912	4,000	23%
Total professional & administrative	<u>1,425</u>	<u>21,355</u>	<u>32,975</u>	65%
Field operations				
Electric utility services				
Street lights	-	4,157	8,600	48%
Stormwater control				
Aquatic maintenance	-	238	870	27%
Other physical environment				
Landscape maintenance	-	9,756	22,000	44%
Holiday lighting	-	1,785	2,000	89%
Irrigation repairs & maintenance	-	8,024	2,400	334%
Total field operations	<u>-</u>	<u>23,960</u>	<u>35,870</u>	67%
Total expenditures	<u>1,425</u>	<u>45,315</u>	<u>68,845</u>	66%
Excess/(deficiency) of revenues over/(under) expenditures	4,704	(23,509)	-	
Fund balances - beginning	<u>(30,766)</u>	<u>(2,553)</u>	<u>-</u>	
Fund balances - ending	<u><u>\$(26,062)</u></u>	<u><u>\$ (26,062)</u></u>	<u><u>\$ -</u></u>	

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

A

DRAFT

**MINUTES OF MEETING
SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Southern Hills Plantation III Community Development District held a Public Hearing and Regular Meeting on August 12, 2024 at 10:00 a.m., at the Southern Hills Fitness Center, 19860 Southern Hills Boulevard, Brooksville, Florida 34601.

Present were:

Jim McGowan	Chair
Bruce Noble	Vice Chair
Ellen Johnson	Assistant Secretary
Margaret Bloomquist	Assistant Secretary

Also present:

Chuck Adams	District Manager
Grace Kobitter	District Counsel
Joe Calamari	District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 10:10 a.m.

Supervisors McGowan, Noble, Johnson and Bloomquist were present. Supervisor Miars was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023 Prepared by Berger, Toombs, Elam, Gaines and Frank (to potentially be provided under separate cover)

Mr. Adams stated the audit is not yet available.

This item was deferred.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2024-05,
Hereby Accepting the Audited Annual
Financial Report for the Fiscal Year Ended
September 30, 2023**

This item was deferred.

FIFTH ORDER OF BUSINESS

**Public Hearing on the Adoption of the
Fiscal Year 2024/2025 Budget**

A. Proof/Affidavit of Publication

The affidavit of publication was included for informational purposes.

**B. Consideration of Resolution 2024-06, Relating to the Annual Appropriations and
Adopting the Budget for the Fiscal Year Beginning October 1, 2024, and Ending
September 30, 2025; Authorizing Budget Amendments; and Providing an Effective
Date**

Mr. Adams presented resolution 2024-06. He reviewed the proposed Fiscal Year 2025 budget, which is unchanged from when it was last presented.

Asked why the audit is not ready, Mr. Adams stated the Auditor has been extremely slow this year, which is something the Board might want to consider in the future.

Mr. Adams opened the Public Hearing.

No affected property owners or members of the public spoke.

Mr. Adams closed the Public Hearing.

**On MOTION by Mr. McGowan and seconded by Ms. Bloomquist, with all in
favor, Resolution 2024-06, Relating to the Annual Appropriations and Adopting
the Budget for the Fiscal Year Beginning October 1, 2024, and Ending
September 30, 2025; Authorizing Budget Amendments; and Providing an
Effective Date, was adopted.**

SIXTH ORDER OF BUSINESS**Consideration of Fiscal Year 2025 Funding Agreement**

Mr. Adams presented the Fiscal Year 2025 Funding Agreement between the CDD and SH Venture II, LLC.

On MOTION by Mr. McGowan and seconded by Ms. Bloomquist, with all in favor, the Fiscal Year 2025 Funding Agreement, was approved.

SEVENTH ORDER OF BUSINESS**Acceptance of Unaudited Financial Statements as of June 30, 2024**

Mr. Adams presented the Unaudited Financial Statements as of June 30, 2024.

The financials were accepted.

EIGHTH ORDER OF BUSINESS**Approval of May 13, 2024 Regular Meeting Minutes**

On MOTION by Ms. Bloomquist and seconded by Mr. Noble, with all in favor, the May 13, 2024 Regular Meeting Minutes, as presented, were approved.

NINTH ORDER OF BUSINESS**Other Business**

There was no other business.

TENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kilinski | Van Wyk PLLC**

- Memorandum: Goals and Objectives Reporting**

Ms. Kobitter reminded Board Members to complete the required four hours of ethics training by December 31, 2024.

B. District Engineer: Coastal Engineering Associates, Inc.

There was no report.

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

- **0 Registered Voters in District as of April 15, 2024**

There were no registered voters residing within the District as of April 15, 2024.

- **NEXT MEETING DATE: September 9, 2024 at 10:00 AM**

- **QUORUM CHECK**

The next meeting will be held on September 9, 2024.

ELEVENTH ORDER OF BUSINESS

Supervisors' Requests

A Board Member asked about the number of meetings in the Goals and Objectives memorandum. Mr. Adams stated the CDD is required to have at least two meetings per fiscal year; one to present and approve the draft the budget for the purpose of setting the budget public hearing and the other to hold the budget public hearing and adopt the budget.

Ms. Kobitter stated an informational Memorandum regarding the Goals and Objectives reporting is included in the agenda packet. The CDD must adopt its Goals and Objectives by October 1st of every year. Staff prepared a sample for the Board's review, which includes the two required meetings.

Ms. Bloomquist referred to Page 3 of the May 13, 2024 meeting minutes and asked if the "uncollected receivables" that must be written off is \$159,582. Mr. Adams replied affirmatively. Asked if the Board must approve it, Mr. Adams stated the Board must approve the write down amount of \$159,582, by motion, on the record; it removes what was a part of the bankruptcy.

On MOTION by Ms. Bloomquist and seconded by Mr. McGowan, with all in favor, authorizing the write down amount of \$159,582, to remove a part of the bankruptcy, was approved.

Ms. Kobitter noted that the Goals and Objectives Memorandum incorrectly states there must be eight Board Meetings but it should be revised to state two Board Meetings. She recommended approval of the form, as amended with two meetings.

On MOTION by Mr. McGowan and seconded by Mr. Noble, with all in favor, the Goals and Objectives and the Performance Measures/Standards & Annual Reporting Form, in substantial form and as amended to state two meetings per fiscal year, were approved.

TWELFTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. McGowan and seconded by Mr. Noble, with all in favor, the meeting adjourned at 10:22 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

B

DRAFT

**MINUTES OF MEETING
SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

A Landowners' Meeting of the Southern Hills Plantation III Community Development District was held on November 4, 2024, at 10:00 a.m., at the Southern Hills Plantation Clubhouse, located at 4200 Summit View Drive, Brooksville, Florida 34601.

Present were:

Chuck Adams	District Manager
Grace Kobitter	District Counsel
Ellen Johnson	Board Member & Proxy Holder

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 10:00 a.m. In addition to himself, Proxy Holder Ellen Johnson and District Counsel Grace Kobitter were present.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was provided for informational purposes.

THIRD ORDER OF BUSINESS

Election of a Chair to Conduct Landowners' Meeting

Mr. Adams served as Chair to conduct the Landowners' Meeting.

FOURTH ORDER OF BUSINESS

Election of Supervisors [SEATS 3, 4 & 5]

A. Nominations

Ms. Johnson nominated the following:

Seat 3	Ellen Johnson
Seat 4	Grady Miars
Seat 5	Margaret Bloomquist

No other nominations were made.

B. Casting of Ballots

Mr. Adams stated that Ms. Johnson is the designated Proxy Holder of Landowner SH Venture II LLC, owner of 182.9 acres, equating to 183 voting units. Ms. Johnson is eligible to cast up to 183 votes per seat.

I. Determine Number of Voting Units Represented

A total of 183 voting units were represented.

II. Determine Number of Voting Units Assigned by Proxy

All 183 voting units represented were assigned by proxy to Ms. Johnson by the Landowner, SH Venture II LLC.

Ms. Johnson cast the following votes:

Seat 3	Ellen Johnson	182 votes
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Seat 4	Grady Miars	183 votes
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Seat 5	Margaret Bloomquist	183 votes
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C. Ballot Tabulation and Results

Mr. Adams reported the following ballot tabulation, results and term lengths.

Seat 3	Ellen Johnson	182 votes	2-year term
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Seat 4	Grady Miars	183 votes	4-year term
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Seat 5	Margaret Bloomquist	183 votes	4-year term
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FIFTH ORDER OF BUSINESS

Landowners' Questions/Comments

There were no Landowners' questions or comments.

SIXTH ORDER OF BUSINESS

Adjournment

There being no further business to discuss, the meeting adjourned at 10:03 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**SOUTHERN HILLS PLANTATION III
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**



Denise LaVancher

Hernando County Supervisor of Elections

16264 Spring Hill Drive
Brooksville, FL 34604
P: 352.754.4125 • F: 352.754.4425

April 15, 2025

Southern Hills Plantation III Community Development District
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear Ms. Gillyard:

As of April 15, 2025, there are no registered voters within the Southern Hills Plantation III Community Development District.

Should you need any further assistance, please do not hesitate to contact me.

Sincerely,

Claudia Billotte
Candidate Specialist/Voter Services
Hernando County Supervisor of Elections
16264 Spring Hill Drive
Brooksville, FL 34604

Enclosure

Date 4/15/2025
Time 08:28 AM

Denise LaVancher
Supervisor of Elections
Active Voters by District/Precinct

Hernando County, FL

SOUTHERN HILLS 3

	<u>Dem</u>	<u>Rep</u>	<u>NPA</u>	<u>Other</u>	<u>Total</u>	<u>White</u>	<u>Black</u>	<u>Hispanic</u>	<u>Other</u>	<u>Male</u>	<u>Female</u>	<u>Other</u>
510 JEROME BROWN COMMUN	0	0	0	0	0	0	0	0	0	0	0	0
SOUTHERN HILLS 3	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHERN HILLS PLANTATION III COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Southern Hills Plantation Clubhouse, 4200 Summit View Drive, Brooksville, Florida 34601</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 7, 2024* CANCELED	Regular Meeting	10:00 AM
November 4, 2024*	Landowners' Meeting	10:00 AM
November 4, 2024* CANCELED	Regular Meeting	10:00 AM
December 9, 2024 CANCELED	Regular Meeting	10:00 AM
January 13, 2025 CANCELED	Regular Meeting	10:00 AM
February 10, 2025 CANCELED	Regular Meeting	10:00 AM
March 10, 2025 CANCELED	Regular Meeting	10:00 AM
April 14, 2025 CANCELED	Regular Meeting	10:00 AM
May 12, 2025 CANCELED	Regular Meeting	10:00 AM
June 9, 2025 CANCELED NO QUORUM	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	10:00 AM
July 14, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	10:00 AM
August 11, 2025	Regular Meeting	10:00 AM
September 8, 2025	Regular Meeting	10:00 AM

Exception(s)

*October and November meeting dates are one (1) week earlier to accommodate the Columbus Day and Veterans Day holidays.