

Wynnmere East Community Development District

12051 Corporate Boulevard, Orlando, FL 32817; 407-723-5900

www.wynnmerereastcdd.com

The following is the Proposed agenda for the Board of Supervisors' Meeting for the Wynnmere East Community Development District, scheduled to be held on **Thursday, September 10, 2020 at 2:00 p.m. via conference call due to the COVID-19 Executive Order 20-193**. Attached to this Agenda is a copy of the Executive Order 20-193.

The attendance of three Board Members is required to constitute a quorum.

To attend the meeting, please use the below conference call information:

Phone: **1-844-621-3956**

Access Code: **790 393 986 #**

PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll Call to Confirm Quorum
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*
- 1. **Consideration of the Minutes of the July 9, 2020 and July 23, 2020 Continued Board of Supervisors' Meetings**

Business Matters

1. **Consideration of Proposal for Pond Maintenance** *(provided under separate cover)*
 - **Presentation by Aqualis**
2. **Consideration of Qualifications for District Engineering Services**
 - **Landis Evans + Partners**
3. **Review of District Maintenance Areas** *(provided under separate cover)*
4. **Consideration of Proposals for Landscape Maintenance**
 - A. **Caliber Residential & Commercial Services LLC**
 - B. **Floralawn**
 - C. **Swanson & Son**
5. **Consideration of Resident Easements** *(provided under separate cover)*
6. **Consideration of Proposal for Fence Repair** *(provided under separate cover)*
7. **Consideration of FY2020 Auditor Engagement Letter**
8. **Ratification of Payment Authorizations Nos. 145- 148**
9. **Review of Monthly Financials**

Other Business

Staff Reports

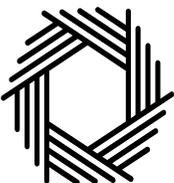
District Counsel

District Engineer

District Manager

Supervisor Requests and Audience Comments

Adjournment



pfm

STATE OF FLORIDA

OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 20-193

(Amending Executive Order 20-179)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida due to COVID-19; and

WHEREAS, Executive Order 20-69, as amended by Executive Order 20-179, requires amendment to provide local government bodies with additional time to notice their meetings.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1.

Section 3. of Executive Order 20-179 is amended to read, as follows:

Except as amended herein, I hereby extend Executive Order 20-69, as extended by Executive Orders 20-112, 20-123, 20-139 and 20-150, until 12:01 a.m. on October 1, 2020.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 7th day of August, 2020.

A large, stylized blue ink signature of Ron Desantis is written over a horizontal line. Below the line, the text "RON DESANTIS, GOVERNOR" is printed.

RON DESANTIS, GOVERNOR

ATTEST:

A cursive signature of Laurel M. Lee is written in black ink. Below the signature, the text "SECRETARY OF STATE" is printed.

SECRETARY OF STATE

DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

2020 AUG - 7 PM 4:32

FILED

**Wynnmere East
Community Development District**

Minutes

MINUTES OF MEETING

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING**

Thursday, July 9, 2020 at 11:04 a.m.

via conference call due to COVID-19 Executive Order 20-150

Board Members present at roll call:

Fluffy Cazalas	Board Member
Mona Lewis	Board Member
Shawn Fitzgerald	Board Member
Renee Lee	Board Member
Jim Malasto	Board Member

Also Present:

Jane Gaarlandt	PFM Group Consulting, LLC
Christina Hanna	PFM Group Consulting, LLC
Lubna Sikder	PFM Group Consulting, LLC
Victoria Martinez	PFM Group Consulting, LLC
Tod Amaden	District Engineer
Ted Swanson	Swanson & Sons
Various Audience Members present via phone	

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order at approximately 11:04 a.m. The Board Members and District staff in attendance via phone are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments at this time.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the May 7,
2020 Board of Supervisors' Meeting**

The Board reviewed the minutes of the May 7, 2020 Board of Supervisors' Meeting.

ON MOTION by Ms. Lee, seconded by Ms. Lewis, with all in favor, the Board approved the Minutes of the May 7, 2020 Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2020-09, Setting an Annual Meeting Schedule for Fiscal Year 2020/2021

Ms. Lewis said she wants to change the meeting schedule for Fiscal Year 2121. A lengthy discussion took place about the schedule and about the budget increase for the Supervisor fees.

ON MOTION by Ms. Lewis, seconded by Mr. Malasto, with all in favor, the Board approved Resolution 2020-09, Setting an Annual Meeting Schedule for Fiscal Year 2020/2021 on the first Thursday of the month at 7:00 p.m. at the Southshore Regional Library.

FIFTH ORDER OF BUSINESS

Public Hearing on the Adoption of the District's Fiscal Year 2020-2021

- a) **Public Comments and Testimony**
- b) **Board Comments**
- c) **Consideration of Resolution 2020-10, Adopting a Fiscal Year 2020-2021 Budget and Appropriating Funds**
- d) **Consideration of Resolution 2020-11, Adopting an Assessment Roll for Fiscal Year 2020-2021 and Certifying Special Assessments for Collection**

Ms. Gaarlandt noted for the record that the public hearing was noticed according to Florida Statute. She requested a motion to open the public hearing.

ON MOTION by Ms. Lewis, seconded by Mr. Malasto, with all in favor, the Board opened the Public Hearing.

Ms. Colon commented on the Supervisor fees. She also commented that the landscaping at the dog park is not being maintained properly.

Mr. Gondro discussed issues with various fences throughout the community. Ms. Lewis offered to walk the community with him to see the issues. Mr. Malasto said he reported the issues and the District is waiting for someone to come out and take care of it.

Ms. Foster discussed issues with the pond which backs up to her house. She also expressed issues with the vinyl fence and the landscaping. She requested the detail of the budget and what the categories are. A question was raised about the motion to change the meeting times. The resident asked if the public hearing on the budget can be held next month at 7:00 p.m. so more residents can attend and have input. Ms. Gaarlandt asked Ms. Sikder about the Tax Roll and Budget submittal if this meeting was continued. Ms. Sikder stated she would have to check with Mr. Glasgow and Ms. Lane because the accountants were under the impression that it would be done today. Ms. Gaarlandt stated everything was scheduled for the Budget to be adopted today which is the purpose of the public hearing today so the public can make their comments and the Board can adopt the budget accordingly. It is up to the Board to adopt the budget and it cannot be adjusted up but it can be adjusted down.

Ms. Foster asked how each line item is being used. Ms. Gaarlandt stated the District has funding requests and payment authorizations that show how the various line items are and what they are being used for. Ms. Gaarlandt stated when they get to the Board discussion they can go through the various line items to provide information to the public. Ms. Gaarlandt explained the various line items and offered to discuss the line items in detail after the meeting. Ms. Foster expressed that would be helpful.

Ms. Lee stated she got a request from a resident to know about the park for children. Ms. Gaarlandt explained that is from the original Developer and open of the reasons the budget is increasing is the possibility of converting one of the dog parks to a playground area. This is why the contingency line item was increased.

There were no other public comments on the budget so Ms. Gaarlandt requested a motion to close the public hearing.

ON MOTION by Ms. Lewis, seconded by Mr. Malasto, with all in favor, the Board approved Resolution 2020-07, extending Terms of Office.

Mr. Fitzgerald discussed the landscape expense and stated he got a landscape proposal from a company for \$36,000.00 per year for landscape maintenance and material and flower and plant replacement. A discussion took place. Mr. Malasto agreed with Mr. Fitzgerald and discussed the District Engineer, Supervisor and District Management fees. A lengthy discussion ensued about the landscape and the landscape company. Mr. Swanson addressed the resident's concerns.

Ms. Gaarlandt explained the purpose of approving a proposed budget. She explained the District can go out and solicit proposals for District work like landscaping however there is a required process to do so. The District must verify they are insured, licensed etc. and have formal proposals for the Board to review. She

reminded the Board they cannot exceed the Budget that is adopted and since the assessments do not start coming until the end of November, the current budget must cover the first three months of the new fiscal year. Ms. Gaarlandt explained the only line items where there is room for adjustment are the contingency. She discussed the flower and plant replacement line item. The District has not spent that yet for this Fiscal Year because the District has been trying to get an easement agreement signed so the District could complete the entrance landscaping. She explained the District was unable to do any planting in that area until the Easement Agreement was signed because it was on private property. Ms. Gaarlandt explained the District Engineering fee.

A Board Member asked what happens at the end of the Fiscal Year if the District has a surplus of funds. Ms. Gaarlandt explained what is not spent rolls into the next year and it is hard to calculate because much of the budget are fixed expenses. A lengthy discussion took place about the assessments for each phase. Ms. Lewis stated she does not agree with increasing the Budget because she does not see that anything was done in Fiscal Year 2020. A discussion took place about the notice residents received. A resident stated if the District has a surplus at the end of the year it should offset assessments. A discussion ensued.

Ms. Sikder explained the District will have enough carry forward to offset the assessment increase. There would still be a budget increase but it will not impact residents' assessments. She explained the biggest concern is not having enough funds to supplement the first part of the next fiscal year until assessments are received in November or December. She noted the Budget must increase from last year. The residents raised various questions about the assessments. Ms. Sikder explained the District receives individual payments each month. A lengthy discussion took place. Ms. Gaarlandt suggested continuing the public hearing for a later date in order to discuss the Budget. Ms. Sikder asked if District staff can come up with a way to keep the on roll assessments the same so they don't increase would the Board be ok with the budget if they don't have to pay extra.

Ms. Lewis offered her home to hold the meeting. A lengthy discussion took place about holding a meeting in public. Mr. Fitzgerald expressed his frustration about the amount of the budget that was approved in preliminary form. H also expressed the landscape company is not out when they say they are. Ms. Gaarlandt explained the process for soliciting proposals from other vendors. District staff usually goes out and presents three different options to the Board and whichever the Board decides to use is the one the District will contract with. On an annual basis they are all on terms where they can be terminated within 30 days for notice so if the Board decides District staff get new proposals for some of these services they can do that and present them to the Board. MS. Lewis stated Swanson & Sons was not chosen by the Board they were a replacement. Ms. Gaarlandt explained that District staff had worked with him on other Districts with very good results. Ms. Lewis expressed the desire to hire a different landscape company

Mr. Swanson stated the main thing that needs to happen is the Board need to write a scope of work to be bid. He gave the example that a resident stated the back of the fences were not being stream trimmed along the individual residences and back up to the pond. The scope of work that his company bid did not include stream trimming along those fences. Before the Board starts seeking bids in order for the community to get exactly what they want they need to review a scope of work that outlines exactly what they want done otherwise if the Board seeks bids based on the previous scope of work they are going to get the same

thing they are getting now which they are not happy with. A discussion took place between the Board and Mr. Swanson. Mr. Swanson stated the Board needs to agree on a scope of work which he offered to help in writing. He requested an opportunity to walk the community with a representative of the Board and would like the opportunity to salvage both his relationship with the Board and his reputation. The Board was under the impression that the Landscape Services and the flower and plant replacement were all part of Mr. Swanson's contract. Mr. Swanson explained the difference between the two line items which are unrelated.

A resident asked why the Board is governed by the Sunshine law. Ms. Gaarlandt explained that the District is a unit of local government and is limited to function within the Florida Statutes because it is an official government entity.

Ms. Gaarlandt explained the Budget adoption process. The Preliminary Budget approval was in May. The District had 60 days from that point to adjust the Budget. Today is the public hearing to adopt the final budget. The District can move money around within the line items and if there is a significant change within them then at the end of the Fiscal Year the District will adopt an amended budget. If the District exceeds the adopted budget then the District would have to go through the public hearing process again at the end of the Fiscal Year. This is why District staff errs on the high side in the budget. The District can always spend less but it cannot spend more than the adopted budget.

Mr. Fitzgerald suggested approving the Budget as it is without an increase to assessments due to the carry over from Fiscal year 2020 and get to work on each line item to try to reduce them. Ms. Sikder stated if the Board does not think they will use the flower and plant replacement then the District can reduce it. If the Supervisors are willing to waive their Supervisor fees as they previously discussed it will also reduce the Budget. The Insurance and Trustee fees are a requirement. The District Management fees were increased because there is more work that goes into a resident controlled Board. For example, the normal budget public hearing takes approximately 30-35 minutes however today's meeting has gone on more than two hours. A lengthy discussion took place between the Board, residents, and Ms. Gaarlandt regarding the District Management fee structure.

The Board asked Ms. Gaarlandt to draft descriptions of each line item and include whether the amount is fixed or flexible expenses. Ms. Gaarlandt suggested the Board hold a Budget Workshop to discuss the various line items. The Board expressed they want to continue to work on the Budget and not adopt it until they have the line item description from Ms. Gaarlandt. Ms. Gaarlandt asked Ms. Sikder the deadline for approving the budget and she replied she has to find out from Ms. Lane and Ms. Glasgow. She noted if the District is keeping the Budget the same then the on roll assessments will be the same as last year and the District can just send that to the County since they are not changing.

Ms. Gaarlandt suggested continuing today's meeting and noted the public hearing does not need to be re-advertised. A discussion took place about the date.

Ms. Gaarlandt requested a motion to continue the meeting to July 23, 2020 at 1:00 p.m.

ON MOTION by Ms. Lewis, seconded by Ms. Lee, with all in favor, the July 9, 2020 Board of Supervisor's Meeting for the Wynnmere East Community Development District was continued to July 23, 2020 at 1:00 p.m.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES OF MEETING

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
CONTINUED BOARD OF SUPERVISORS' MEETING**

Thursday, July 23, 2020 at 1:04 p.m.

via conference call due to COVID-19 Executive Order 20-150

Board Members present at roll call:

Mona Lewis	Board Member
Shawn Fitzgerald	Board Member
Renee Lee	Board Member
Jim Malasto	Board Member

Also Present:

Jane Gaarlandt	PFM Group Consulting, LLC
Christina Hanna	PFM Group Consulting, LLC
Lubna Sikder	PFM Group Consulting, LLC
Dexter Glasgow	PFM Group Consulting, LLC
Victoria Martinez	PFM Group Consulting, LLC
John Vericker	Straley Robin Vericker
Ted Swanson	Swanson & Sons

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order at approximately 11:04 a.m. The Board Members and District staff in attendance via phone are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments at this time.

THIRD ORDER OF BUSINESS

**Public Hearing on the Adoption of the
District's Fiscal Year 2020-2021**

- a) Public Comments and Testimony**
- b) Board Comments**
- c) Consideration of Resolution 2020-10,
Adopting a Fiscal Year 2020-2021 Budget
and Appropriating Funds**

**d) Consideration of Resolution 2020-11,
Adopting an Assessment Roll for Fiscal
Year 2020-2021 and Certifying Special
Assessments for Collection**

This public hearing is continued from the previous meeting. Mr. Vericker joined the meeting in progress at 1:06 p.m. via phone. Ms. Gaarlandt explained District staff sent the Board an amended budget to review. Mr. Malasto stated he is pretty happy with the numbers of the budget and thinks it has improved a lot. He asked if there will be an assessment. Ms. Gaarlandt explained there is still an assessment, but the \$15,400.00 increase to the budget will be covered by the carryover from Fiscal Year 2020. Assessments are not increasing and will remain the same as Fiscal Year 2020. Ms. Lee asked about the budget approval process. Ms. Gaarlandt explained the O&M Budget is approved every year.

Ms. Lee asked about the budgeted amount for the Landscape maintenance. Ms. Gaarlandt stated the contracted amount is \$51,000.00, but District staff put \$58,000.00 in the line item to cover expenses that may not be covered in the Landscape Maintenance Contract.

A discussion took place about the District Management fee which increased from last year but was decreased \$5,000.00 from the preliminary Budget.

Ms. Lee asked about the Addendum which will be discussed later in the Board Meeting. Ms. Gaarlandt explained that the Addendum only changes who the District will receive the bill from for Website Maintenance. It does not increase the cost of the website maintenance at all. The District will no longer receive the bill from PFM and instead will receive the bill from VGlobal Tech directly.

A discussion took place about the landscape bids. Mr. Glasgow responded to the Board questions about landscape bid noting that he sent a scope of work to the Board members to their review. He asked the Board to contact him with any additional landscape items they want to add to the scope of work before he solicits bids for Landscape Maintenance.

Ms. Lee asked about the Phase 1 panel repair. Mr. Glasgow said he is meeting the vendor on site on July 30, 2020 to discuss the repairs and work will start on July 31, 2020. Some panels cannot simply be repaired and will need to be replaced.

Mr. Malasto asked about the increase to the Aquatic Contract of \$3,000.00 and why it is increasing. Ms. Gaarlandt explained that the Board previously informed District staff that they wanted additional services which includes more cleaning which was not part of the regular maintenance services. A discussion took place about getting competitive bids. Mr. Glasgow suggested putting the job out to bid and the Board agreed. Mr. Glasgow will set up a day and time for an Aquatic Expert to make a presentation to the Board about why ponds react the way they do and some recommendations for the Board. Mr. Glasgow suggested that this be a Special Meeting and not part of a regularly scheduled meeting because the presentation will be about 30-40 minutes.

ON MOTION by Mr. Malasto, seconded by Ms. Lee with all in favor, the Board approved Resolution 2020-10, Adopting a Fiscal Year 2020-2021 Budget and Appropriating Funds.

A discussion took place about the assessment. There will be no changes to the O&M Assessment from Fiscal Year 2020. The carry forward from the Fiscal Year 2020 Budget will offset assessments for Fiscal Year 2021. The Assessment Roll is attached to the Resolution as an Exhibit.

ON MOTION by Mr. Malasto, seconded by Ms. Lee with all in favor, the Board approved Resolution 2020-11, Adopting an Assessment Roll for Fiscal Year 2020-2021 and Certifying Assessments for Collection.

FOURTH ORDER OF BUSINESS

Consideration of PFM Fee Increase Letter

The Board reviewed the PFM Fee Increase Letter.

ON MOTION by Mr. Malasto, seconded by Mr. Fitzgerald with all in favor, the Board approved the PFM Fee Increase Letter.

FIFTH ORDER OF BUSINESS

Consideration of First Amendment to Agreement for District Management Services

Ms. Gaarlandt explained that this amendment removes the website maintenance from the District Management Services. It will be considered by the Board when they consider the Addendum to the Agreement between VGlobal Tech and the District.

SIXTH ORDER OF BUSINESS

Consideration of First Amendment to Agreement between the District and VGlobal Tech

The Board reviewed the First Amendment to Agreement between the District and VGlobal Tech which adds website Maintenance Services to the already existing agreement the District has with V Global Tech. There is no change to the cost as the \$100.00 per month maintenance cost just switch from PFM to VGlobal Tech. the District will now be billed directly from VGlobal Tech.

ON MOTION by Mr. Malasto, seconded by Ms. Lee with all in favor, the Board approved the First Amendment to Agreement between the District and VGlobal Tech.

SEVENTH ORDER OF BUSINESS

Consideration of the Fiscal Year 2019 Audited Financial Report

The Board reviewed the Audited Financial Report which was considered a clean audit.

ON MOTION by Mr. Malasto, seconded by Ms. Lee with all in favor, the Board accepted the Fiscal Year 2019 Audited Financial Report.

EIGHTH ORDER OF BUSINESS

Ratification of Payment Authorizations Nos. 143 – 144

Ms. Gaarlandt explained that Payment Authorizations Nos. 143 – 144 have previously been approved by the Chair. The Board wished to be emailed the Payment Authorizations by Ms. Sidker. Ms. Lewis is the only person authorized to approve them. Ms. Sidker asked the Board Members to send her their email addresses so she can send them the Payment Authorizations

ON MOTION by Mr. Malasto, seconded by Ms. Lee, with all in favor, the Board ratified Payment Authorizations Nos. 143 – 144.

NINTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the financial statements through June 30, 2020. No Board action was required. The Board asked to be sent the financials each month to review. Ms. Sidker will send the Board monthly financials.

TENTH ORDER OF BUSINESS

Staff Reports

District Counsel – Mr. Vericker noted he is watching the Executive Orders to see if the virtual meetings will be extended. Right now the latest Executive Order expires August 1,

2020 however the Governor is known to make a decision within the last couple days of the month. Mr. Vericker will keep District staff informed.

District Engineer – Not Present

District Manager – Mr. Glasgow noted that she received a letter of Resignation from the District Engineer effective August 31, 2020. She asked the Board to authorize District staff to run an RFQ notice in the paper and bring back the proposals at the next meeting.

ON MOTION by Mr. Malasto, seconded by Mr. Fitzgerald, with all in favor, the Board authorized District Staff to run and RFQ for District Engineering Services.

Ms. Gaarlandt suggested that the District hold its next meeting in September and not August to which they agreed.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

Mr. T. Swanson addressed the Board stating that his company is trimming the fence and they need direction if they should trim the residential side. He noted that the fence at the north side of 11th street should have been trimmed by his company all along and he apologized for the oversight and rectified his mistake. He stated he would like to bid of the Landscape when it goes out to bid. Mr. T. Swanson discussed his contract. Mr. Malasto appreciated his comments and thinks he should be able to bid. Mr. Fitzgerald also appreciated on his comments and discussed the scope of work he put in the bids. Mr. Glasgow will write the scope and provide it to Mr. T. Swanson. Mr. Glasgow commented on an area the homeowners requested to be included noting that is not District property and the District would have to get agreements from each homeowner because it is homeowner property.

A lengthy discussion took place about the landscaping, scope and bid among the Board and residents. Mr. Glasgow will put a full presentation of everything together for the Board.

Mr. T. Swanson stated Ms. Lewis did not authorize payment for his last invoice and asked the status of that payment. Ms. Sikder stated it was approved and Mr. T. Swanson thanked Ms. Lewis.

Mr. Malasto asked when the Board will see the detail on the lighting. Ms. Glasgow will get two more bids.

TWELFTH ORDER OF BUSINESS

Adjournment

There was no further business to discuss. Ms. Gaarlandt requested a motion to adjourn.

ON MOTION by Mr. Malasto, seconded by Ms. Lewis, with all in favor, the July 23, 2020 Continued Board of Supervisor's Meeting for the Wynnmere East Community Development District was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

**Wynnmere East
Community Development District**

Proposal for Pond Maintenance

(provided under separate cover)

**Wynnmere East
Community Development District**

Qualifications for District Engineering Services



LANDIS EVANS
+ PARTNERS
formerly Sprinkle Consulting

Letter of Interest Landis Evans + Partners

September 4, 2020

Certificate of
Authorization #4548

3810 Northdale Blvd
Suite 100
Tampa, FL 33624

Corporate Headquarters
3810 Northdale Blvd.
Suite 100
Tampa, FL 33624
813-949-7449

Principal-in-Charge &
Project Manager:
Dallas Evans, P.E.
devans@landisevans.com
Professional Engineer
License No. 72691

Ms. Jane Gaarlandt
PFM Group Consulting LLC
Wynnmere East CDD - District Manager
12051 Corporate Blvd
Orlando, FL 32817
Gaarlandtj@pfm.com

RE: Letter of Interest - Engineering Services - Wynnmere East CDD

Dear Ms. Gaarlandt,

In response to your Request, Landis Evans + Partners appreciates the opportunity to present our qualifications and experience to you and to serve the Wynnmere East Community Development District (CDD) with our exceptional team providing professional engineering services with proven experience in planning, preparing designs, plans, and reports across all aspects of land development including construction oversight.

Landis Evans + Partners was founded in 1980 by Tampa native Robert R. Sprinkle. In both the public and private sectors of our experience, we serve projects within Hillsborough and surrounding Tampa Bay Metro areas and beyond. Our long-time staff of project managers, engineers, and designers have been entrusted with Clients' signature projects involving varying scopes of work and technical comprehension. Our staff has accumulated a variety of expertise with resumes spanning residential, commercial, and industrial markets within Hillsborough County and beyond. More focused specialties are outlined below.

- Stormwater Management, drainage, and flood mitigation;
- Water and sanitary sewer utilities;
- Roadway & Trail Design; and
- Construction Engineering & Inspection

Our team has diverse permitting experience with the local and state jurisdictions having authority over the district and are familiar with their rules and regulations. In addition, we also routinely work with Contractors to assist in permit acquisition, construction oversight and management of pay requests and contracts for our clients.

We are District Engineers for Lake Padgett Estates ISD in Land O' Lakes, and as such, are confident we have the experience to address the needs required of this responsibility. Our track record demonstrates that we provide exceptional customer satisfaction and we encourage you to contact our references who will affirm that we consistently meet or exceed their expectations.

As you review our qualifications, we trust you will find that Landis Evans + Partners would serve as a trusted advisor to the board and assist you in serving your community. We look forward to the opportunity to serve you through this contract. Thank you for your time and consideration.

Sincerely,

Landis Evans + Partners, Inc.



Dallas Evans, P.E.
Principal



LANDIS EVANS + PARTNERS

formerly **Sprinkle Consulting**

CIVIL ENGINEERING



Portfolio of Services

- Land Use Planning
- Site Civil Engineering
- Drainage and Floodplain Analysis
- Environmental Design
- Construction Engineering & Inspection
- Permitting
- Transportation Planning & Engineering



Corporate Office - Tampa

3810 Northdale Blvd., Ste 100
Tampa, FL 33624
P | 813-949-7449

Downtown Tampa Office

400 N Ashley Drive, Ste 2600
Tampa, FL 33602
P | 813-949-7449

Atlanta Office

3330 Preston Ridge Rd., Ste 380
Alpharetta, GA 30005
P | 404.855.7254

www.landisevans.com





Site Planning

“[Landis Evans] has been providing civil engineering and planning service to Jireh, Inc. for over 25 years. During that time they have designed residential subdivisions, apartment complexes, industrial centers, shopping centers, office complexes, and medical clinics. During design of St. Luke’s Cataract and Laser Institute in Tarpon Springs, FL, [they] incorporated many unique and innovative solutions that helped maximize our capacity, while minimizing costs and protecting sensitive riverine environment.”

- Lew Friedland, President
Jireh, Inc.

Landis Evans + Partners, formerly Sprinkle Consulting, has decades of success helping clients transform their ideas into reality. Development planning is the first critical stage, and we have a solid reputation for insightful and comprehensive due diligence research and reporting; inspirational, yet practical conceptual development planning and designs; and valuable help obtaining zoning or other land use approvals for a smooth process in bringing our clients’ products to market.

Whether you are a first-time or seasoned developer, we help translate your ideas into a tangible and feasible physical plan – and a correspondingly realistic development pro-forma.





Land Development

Our organization has over 35 years of unparalleled success helping clients achieve their land development goals. Our projects range from master planned communities with thousands of homes and a myriad of amenities, to infill urban redevelopment projects. Our big-picture perspective, coupled with attention to the smallest of design and permitting details, is a proven combination for completing development in record time. Our core leadership are respected experts in site planning, civil and infrastructure design, stormwater management, and permitting. Our key staff includes veteran state DOT roadway access and design engineers who creatively work with regulatory staff to ensure the best driveway and median access for development and the connecting roadway network. Our team is ready to transform your concept into reality.

“The project [Laurel Gardens in Tampa’s Westshore district] was very technically complicated, requiring creative, unconventional utilization of engineering analysis and design solutions. Together we transformed an otherwise less than desirable property into a one-of-a-kind, valuable Class A mixed-use office/hotel/retail project.”

- Eric Müller, President
Prö-ject International





Get to know our leadership...



Bruce Landis, P.E., AICP

Bruce has completed hundreds of commercial and residential development projects. He leads due diligence, site planning, design and engineering and delivers creative traffic impact, site driveway/access design and approvals.



Dallas Evans, P.E., M.S., CFM

Dallas leads our civil engineering design division and has over a decade of experience in site development, transportation, and stormwater design, in addition to a previous career as an environmental scientist. He helps developers with floodplain and floodway mitigation.



Christopher Owens, P.E., LEED AP

Chris has 20+ years experience assisting land owners, institutions and CIDs in the metropolitan Atlanta area by supporting property owners' goals while navigating public policy and procedures. He is instrumental in obtaining local governmental approvals for land development.



Bruce McArthur, P.E.

Bruce has 30+ years experience performing surface and groundwater management plans, hydrology and hydraulic analysis for projects ranging from less than one acre to over 80 square miles. He has served as a County Drainage Engineer and is an expert witness in numerous cases.

Firm Profile

Since 1980, Landis Evans + Partners, formerly Sprinkle Consulting, has built a reputation for innovation, creativity, and practicality. With a strong foundation in land use development and infrastructure planning and design, our practice combines traditional transportation planning and engineering, with cutting-edge methods and technologies to find innovative solutions that meet the challenges faced by transportation agencies and the communities they serve.

Our corporate philosophy and operational approach promote businesses and communities. From our early beginnings as a one-man civil engineering firm founded by Robert R. Sprinkle, to our expansion into an award-winning company serving clients nationwide, we have been careful to maintain an ethical, profitable, and responsibly-growing organization.



LANDIS EVANS
+ PARTNERS

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>	20. EXAMPLE PROJECT KEY NUMBER 1
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21. TITLE AND LOCATION <i>(City and State)</i> Lake Padgett Estates Independent Special District (ISD) Hillsborough County, Florida	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2018-Present	CONSTRUCTION <i>(If applicable)</i> Ongoing

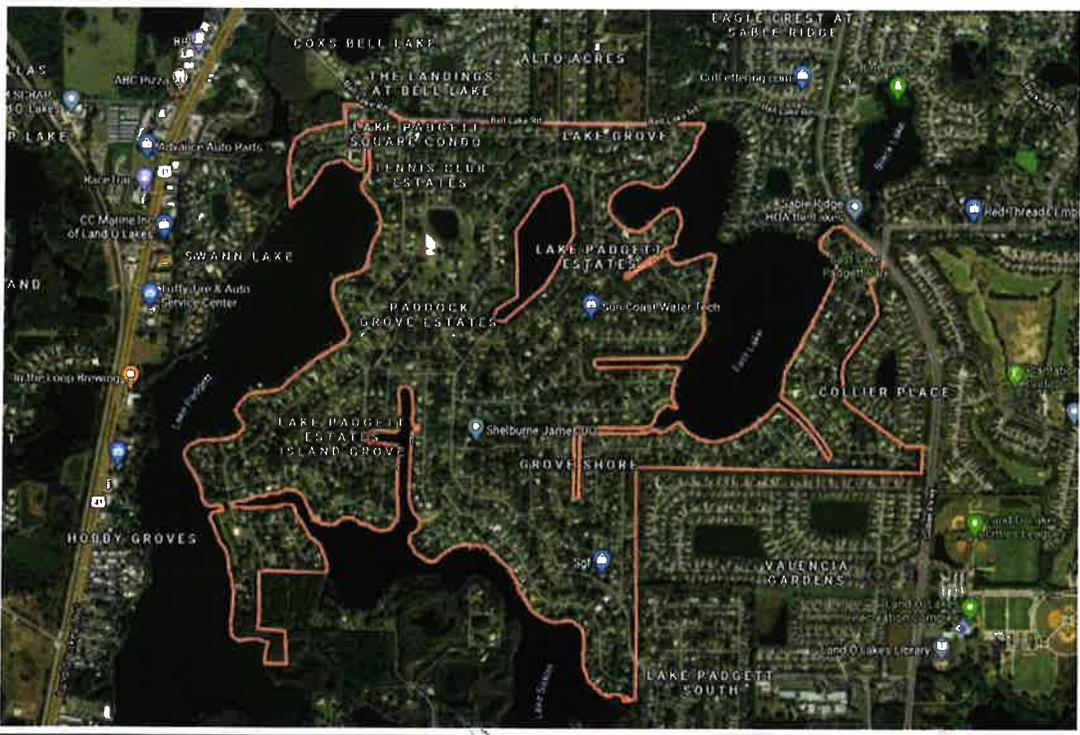
23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Lake Padgett Estates ISD c/o Rizzetta & Company	b. POINT OF CONTACT NAME Matthew E. Huber	c. POINT OF CONTACT TELEPHONE NUMBER (813) 933.5571 x2772
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Landis Evans was retained in 2018 to perform as the District Engineer for Lake Padgett Estates ISD. Lake Padgett is an approximate 775-acre District entirely within Pasco County, Florida. Since that time, we have undertaken numerous tasks including monthly status reports, design, and permitting of miscellaneous projects. Below we identify tasks completed to-date.

- 1) Prepare exhibits for the Board including maps of District properties, drainage plans, and site plans.
- 2) Prepare reports to comply with State and Local oversight of District operations.
- 3) Assist vendors with permitting various improvements including playgrounds, septic systems, etc.
- 4) Monitor and establish water surface levels in lakes for boat launch closures.
- 5) Prepare scope and requirements for permitting improvements on District lands.
- 6) Prepare request for bid documents for proposed improvements including electrical improvements, restroom rebuild, and septic system replacement. Monitor, inspect, and report on said improvements by awarded vendors.
- 7) Review bids for work solicited by other District staff.
- 8) Coordinated and performed testing for water treatment systems at parks.
- 9) Investigated complaints from residents regarding docks and other structures.
- 10) Assisted with resolution and notices of violation from FDEP associated to unpermitted activities.
- 11) Monitored activities and resolutions by government and other entities regarding events of interest, i.e. sinkholes.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a. (1) FIRM NAME Landis Evans + Partners	(2) FIRM LOCATION <i>(City and State)</i> Tampa, Florida	(3) ROLE Prime Consultant
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F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>	20. EXAMPLE PROJECT KEY NUMBER 2
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21. TITLE AND LOCATION <i>(City and State)</i> Palm River Road Extension (and Estuary Development) Hillsborough County, Florida	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2007-Present	CONSTRUCTION <i>(If applicable)</i> Ongoing

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER TSP Companies, Inc.	b. POINT OF CONTACT NAME Timothy H. Powell	c. POINT OF CONTACT TELEPHONE NUMBER (813) 220.8682
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Landis Evans was hired to design, permit, inspect, and certify a 0.9-mile extension of Palm River Road in Brandon. The roadway was within a master planned development center known as the Estuary at the intersection of I-75 and SR 60. This was a jointly financed project by Hillsborough County and a private developer.

The design included roadway construction plans, stormwater attenuation, stormwater treatment, bridge sizing, floodplain determination and mapping and floodplain mitigation, as well as bicycle lanes, pedestrian facilities, and provisions for transit.

In addition to the roadway, Landis Evans designed and permitted the multiphase commercial development covering over 140 acres including a big box, 355,000 square feet of retail/fast food, 88,000 square feet of office/commercial, a 90-room hotel, a 360-unit apartment complex, 7,000 linear feet of offsite sanitary forcemain, 9,000 linear feet of onsite water main, and 2,000 linear feet of onsite sanitary forcemain.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a. (1) FIRM NAME Landis Evans + Partners	(2) FIRM LOCATION <i>(City and State)</i> Tampa, Florida	(3) ROLE Prime Consultant
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**Wynnmere East
Community Development District**

District Maintenance Areas

(provided under separate cover)

**Wynnmere East
Community Development District**

Proposals for Landscape Maintenance

**Wynnmere East
Community Development District**

Caliber Residential & Commercial Services LLC

Caliber Residential & Commercial Services LLC

Web Address: www.perryseverything.com

P: Phone Number: (813)-720-1937

Email: caliberresvcs@gmail.com

Bill To: Wynnmere East CDD

Phone: (407)-723-5900

Invoice #: 0001

Fax: (407)-723-5901

Invoice Date: 7/31/2020

Address: 12051 Corporate Blvd., Orlando, FL 32817

Item #	Description	Qty: Monthly Basis	Unit Price	Discount	Price
1	Grounds Keeping: Cutting Grass; Edging; Blowing	2	\$ 500.00	\$ -	\$ 1,000.00
2	Landscaping: Hedges Trimmed; Weed Treatment; Mulch Replenishment	2	\$ 500.00	\$ -	\$ 1,000.00
3	Residential Tree Trimming	2	\$ 250.00	\$ -	\$ 500.00
4	Haul Away: Trash & Debris	2	\$ 125.00	\$ -	\$ 250.00
5	Fertilization Treatment	2	\$ 125.00	\$ -	\$ 250.00
Invoice Subtotal					\$ 3,000.00
TOTAL: Monthly					\$ 3,000.00
TOTAL: Annually					\$ 36,000.00

Make all checks payable to Caliber Residential & Commercial Services LLC.

Overdue accounts subject to a service charge of 10% per month. This invoice is generated to reflect that services will be provided on a weekly basis being 4 times a month

From: daniel perry <caliberrcvcs@gmail.com>
Sent: Wednesday, August 19, 2020 11:17 AM
To: Dexter Glasgow <glasgowd@pfm.com>
Subject: Re: bid for 36000 a year

EXTERNAL EMAIL: Use care with links and attachments.

Good morning Dexter Answers to your questions:

- * 48 cuts a year, that's 4 times a month for 12 months. So that's 30000 for year.
- * 2 trash cans will be empty out weekly. Along with any other trash that is seen on the ground.
- * shrubs and ornamentals will be sprayed with liquid fertilizer monthly.
- * Annuals will be replaced every 6 months along with mulch around shrubs in ornamentals areas
6000
- * The two dogs stations will be cut and maintained and inspected weekly
- * Atrazine which is weed killer will be sprayed in the mulch areas weekly. And treating shrubs for insects and disease.
- * Planet beds will be inspected weekly and trash removed weekly.
- * Irrigation we'll be inspected monthly and will be repaired ASAP if damage occurs.
- * A monthly report will be turned in on the 30th of each month to email glasgowd@pfm.com
- * If a emergency occurs such as a irrigation line breakage it will be repaired ASAP. No longer than a couple of hours. Call 8137201937

*30000 for mowing

*6000 for mulching, Weed killer, fertilizing, annuals, shrubs, ornamentals, trash removal, irrigation maintenance is all included with this price.

36000 a year. 3000 a month

On Tue, Aug 18, 2020, 3:03 PM Dexter Glasgow <glasgowd@pfm.com> wrote:

Good afternoon,
I hope your week is off to a great start. I have attached the information that is going out to potential bidders for the landscaping contract. Please reach out to Christina or me if you have any question or if you need any clarification.

Dexter Glasgow
Field Specialist

PFM Group Consulting LLC

glasgowd@pfm.com | Main Line 407.723.5900 | Cell 407.212.2313 | Fax 407.723.5901 | Web pfm.com | 12051 Corporate Blvd Orlando, FL 32817

**Wynnmere East
Community Development District**

Floralawn



734 South Combee Road (863) 668-0494 Phone
 Lakeland, Florida (863) 668-0495 Fax
 33804 www.floralawn.com

Landscape Maintenance Proposal
Wynnmere East CDD

August 31, 2020

Ruskin, FL 33570

We sincerely appreciate the opportunity to propose how FloraLawn can help enhance the quality of your landscape. Our proposal includes integrating a custom maintenance plan to meet the needs and demands of your property while considering service expectations and community budget.

We hereby propose the following for your review:

LANDSCAPE MAINTENANCE FOR COMMON GROUNDS

Service	Price Per Month	Price Per Year
Landscape Maintenance	\$2,450	\$29,400
Shrub Fertilization	\$75	\$900
Monthly Irrigation Inspection	\$240	\$2,880
<u>Total</u>	<u>\$2,765</u>	<u>\$33,180</u>

ADDITIONAL SERVICES

Service	Est. # of Units	Price Per Unit	TOTAL
Mulch	55 yds	\$45	\$2,475

Landscape Maintenance Program

Scope of Services

TURF CARE

- Mowing** Rotary lawn mowers will be used with sufficient power to leave a neat, clean, and uncluttered appearance 42 times per calendar year (Floritam) and 42 times per calendar year (Bahia) depending on growing season and conditions. It is anticipated that mowing services shall be provided weekly during the growing season April through October and every other week during the non-growing season or as needed November through March.
- Bahia lake and pond banks will be mowed 24 times per year consistent with 3 times per month May through October and 1 time per month or as needed November through April.
- Trimming** Turf areas inaccessible to mowers, areas adjacent to buildings, trees, fences, etc. will be controlled by a string trimmer. When string trimming, a continuous cutting height will be maintained to prevent scalping.
- Edging** All turf edges of walks, curbs, and driveways shall be performed every mowing (42 times per year). A soft edge of all bed areas will be performed every other mowing (21 times per year). A power edger will be used for this purpose. A string trimmer may be used only in areas not accessible to a power edger.
- Fertilization** St. Augustine/Floritam areas shall be fertilized with a commercial grade fertilizer 6 times per year. Timing of applications will be adjusted to meet horticultural conditions.
- Bahia turf areas may be fertilized and treated with insect/disease control at an additional cost that is outside of the scope of work for this contract.
- Weed, Insect, & Disease Control** Post-Emergent weed applications will be performed up to 4 times per year between April 1st and October 30th. Pre-Emergent herbicides will be used 1 times per year between November 1st to April 1st. Weed control applications are conducive to soil and air temperatures. FloraLawn will not be held responsible for the post emergent control of common grassy weeds like Crabgrass & common Bermuda due to the absence of legal and selective post emergent herbicides for this use.
- Insect & disease control (not preventative) measures are incorporated into each fertilization application. Infestations will be treated on an as needed basis throughout the year and the customer will be made aware of the actions taken as well as the chemicals used. Ant mounds will be treated as they appear, but contract pricing does not include products that guarantee year-long ant control. Products like Bayer's Top Choice or Chipco Choice that guarantee year-long ant control can be purchased outside the scope of this contract.

TREE, SHRUB, AND GROUNDCOVER CARE

- Pruning** All shrubs and trees (up to 10 feet) shall be pruned and shaped a maximum of 10 times per year to ensure the following:
- Maintain all sidewalks to eliminate any overhanging branches or foliage which obstructs and/or hinders pedestrian or motor traffic.
 - Retain the individual plant's natural form and prune to eliminate branches which are rubbing against walls and roofs.
 - The removal of dead, diseased, or injured branches and palms will be performed as needed
 - Ground covers and vines can maintain a neat and uniform appearance.
- Weeding** Weeds will be removed from all plant, tree, and flower beds 18 times per year. This incorporates 2 times per month during the growing season and 1 time per month during the non-growing season on an as-needed basis. Manual hand pulling and chemical herbicides will be used as control methods.
- Fertilization** Palms and hardwood trees will be fertilized 2 times per year. Shrubs and groundcovers will be fertilized 4 times per year. All fertilizations of tree, shrub, and groundcovers will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions.
- Insect, & Disease Control** All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period.
- Plants will be monitored and issues addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. FloraLawn does not guarantee the complete absence of any insect or disease. We will, however, notify the customer and provide professional options at an additional cost outside the scope of this contract.

IRRIGATION

- Overview* At the commencement of the contract, we will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. FloraLawn will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. FloraLawn is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances.
- Inspections* All irrigation zones shall be inspected 1 time per month to insure proper operation. All zones will be turned on to check for proper coverage and any broken irrigation components. Management shall receive a monitoring report after each monthly irrigation inspection.
- Repairs* Any repairs that have been caused by FloraLawn will be repaired at no cost. All repairs to the irrigation system other than those caused by FloraLawn will be performed on a time and materials basis with the hourly labor rate being \$60.00 per hour. Faults and failures of the irrigation system communicated to FloraLawn will be addressed in a fair and responsible time period, but FloraLawn cannot guarantee a specific time response.

MISCELLANEOUS

- Clean-Up* All non-turf areas will be cleaned with a backpack or street blower to remove debris created by landscaping process. All trash shall be picked up throughout the common areas before each mowing 42 times per year. Construction debris or similar trash is not included. Trash shall be disposed of offsite.

OPTIONAL ITEMS & ADDITIONAL SERVICES

- Landscape design & installation
- Annual flower bed design & installation
- Thin & prune trees over 10' in height
- New plant installation
- Pump Maintenance
- Sodding and/or Seeding
- Mulching
- Prune Palms over 15' of clear trunk
- Leaf clean-up
- Pump repair & installation

**Wynnmere East
Community Development District**

Swanson & Son

Swanson & Son

Dependable Lawn Care

8826 Ashman Road
Riverview, Florida 33578
813-846-7512

This contract is an agreement between Swanson & Son and the Wynnmere East CDD, 12051 Corporate Blvd. Orlando Florida 32817.

Swanson & Son and the Wynnmere East CDD. hereby promise and agree to the following: Swanson & Son agrees to provide the services detailed in the following specifications. The Wynnmere East CDD agrees to pay the charges specified herein.

Swanson & Son proposes to furnish all listed material and labor necessary for the completion of the following job specifications:

Service Area

Because of variations in the service requirements of some areas of the property the areas to be serviced have been broken into three categories.

RED outlined areas,

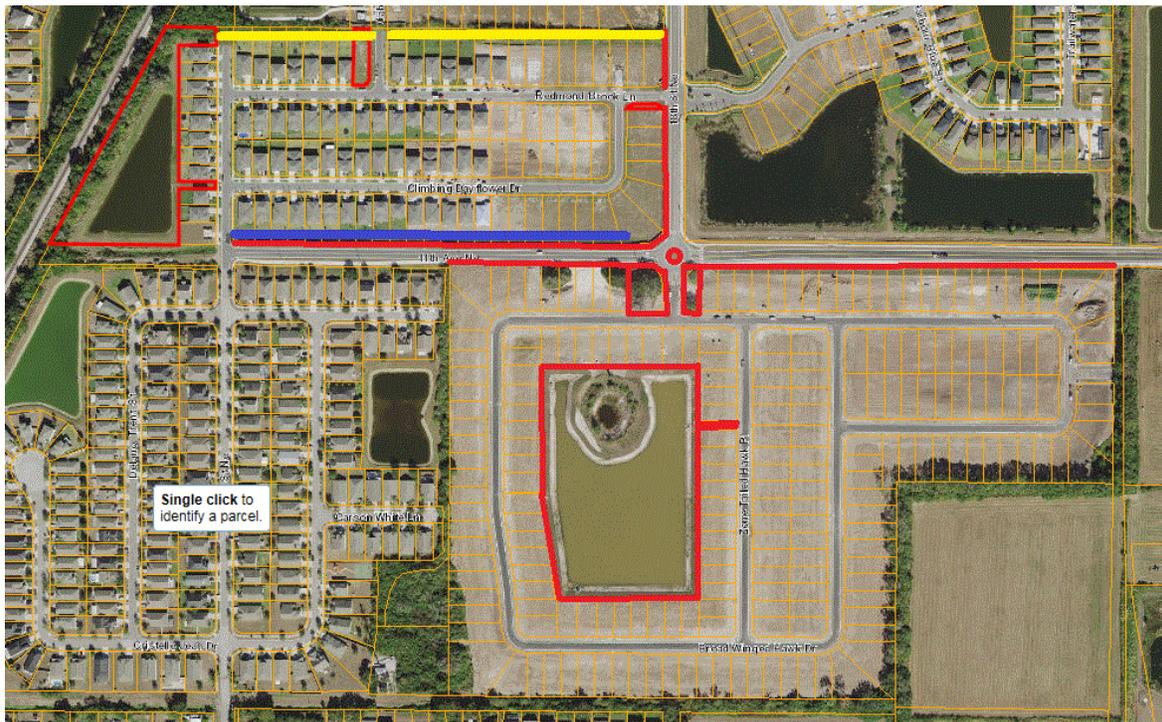
All services herein applicable will be provided to the improved landscape areas within the red outlines

BLUE highlighted areas,

Services to the areas highlighted in blue will be specifically specified as a special service area.

YELLOW highlighted areas,

Services to the areas highlighted in yellow will be specifically specified as a special service area.



Swanson & Son
Dependable Lawn Care
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Riverview, Florida 33578
813-846-7512

Service Schedule

This service schedule will apply as applicable to all service areas.

- Mow, trim and edge all turf areas of the property. Remove trash and debris from the landscaped and turf areas. Perform weed control operations in all planting and decorative areas during each scheduled service, both manual and chemical.
This service will be performed on a weekly basis for the months March thru October and twice a month for the months November thru February. Total services for these areas annually will number forty two (42).
- Trim all ornamentals with a trimming height of twelve (12) feet or less as necessary to maintain a crisp clean appearance.
- Perform shrub and ornamental fertilization twice annually using species appropriate chemicals.
- Chemical applications to areas well covered in St. Augustine turf will be made every 60 days. The exact chemicals (weed control, fertilizer, disease control, etc.) applied during any individual service will be determined by the time of year, weather conditions and the condition of the turf.

Areas covered in Bahia sod will be fertilized twice annually. Broad spectrum weed control applications to areas covered in Bahia sod will be made twice annually during the cooler months, October through March.

Weed control in areas void of species specific turf (St. Augustine, Floratam, Bahia, Zoysia, etc.) where volunteer vegetation has filled in will be limited as to allow the volunteer ground cover to remain to prevent erosion.

- Manually operate each of the irrigation zones and clean or adjust emitters as needed every twenty five to thirty five days.
- Operate the irrigation system for the landscaped common areas in accordance with state and local rules, laws and seasonal guidelines.

Swanson & Son

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Riverview, Florida 33578
813-846-7512

RED outlined areas,

- Serviced as outlined in the Service Schedule above.

Special Service Areas

BLUE highlighted areas,

Services to areas highlighted in blue will be performed on the same Service Schedule above with the following provisions.

- As a result of a large portion of the area holding water and/or staying too wet to allow consistent conventional mowing and trimming this area will be service to the point where the moisture level in the soil (mud line) makes services by commonly used commercial mowing and trimming equipment unsafe to personnel and destructive to the property.
- Once annually during the dry time of the year (February though April) the area will be cut back using bush hog equipment to remove the accumulated overgrowth that could not be managed during the wet season.

YELLOW highlighted areas,

Please note because the area highlighted in yellow is currently NOT in a condition that will allow the services described herein to be perform all proposed services are contingent on the acceptance by the district of the Yellow Highlighted Areas Recovery Schedule.

Services to areas highlighted in yellow will be performed on the same Service Schedule above with the following provisions.

- For the total length of the area mow an area reaching north from the north side of the back fences of the individually owned properties that front on Redmond Brook Lane to a point where the slope of the drainage bank or the standing water line makes mowing with commonly used commercial equipment unsafe to personnel and/or destructive to the property. This point will be defined as the location of the mud line at the specific date of service or the point at which the bank slope exceeds 15 degrees or 33%.
- Trimming and removal of tree limbs that overhang the fences of the properties that front on Redmond Brook Lane will be performed on an as necessary basis throughout the year.

Yellow Highlighted Areas Recovery Schedule

Because this area is not currently in a serviceable condition Swanson & Son proposes to clean and clear the area as necessary to allow the services outlined herein to be perform as schedule for no additional charge if accepted as outlined below.

- Swanson & Son will perform the cleaning and clearing necessary to the area during the months October through December.
- Swanson & Son will notify the districts designated agents upon completion and set an inspection date.

Swanson & Son

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Riverview, Florida 33578
813-846-7512

Special Services

Special services included in the scope of this agreement will be,

- Restock dog waste stations during each scheduled service.
- Empty and remove the dog waste station collection bag and install a new liner in the receptacle.
- Empty common area trash cans and install new liners.
- Collect and remove trash/debris from all serviced areas during each scheduled service.

Reports and Inspections

- A report formatted as a spreadsheet outlining the monthly irrigation inspections and repairs will be submitted to the property manager once a month.
- A report formatted as a spreadsheet outlining the landscape maintenance operations and corrections will be submitted to the property manager once a month.

Emergency Contact

- In the event of an afterhours emergency that threatens life, property or will cause great financial loss call 911.
To receive afterhours services for a landscape/irrigation related issue that is not threatening life, property or financial loss call 813-846-7512.
Please note emergency services can only be received by leaving a voice mail.
Text and Email will not be seen until the next business day.

Mowing:

- All turf will be mowed at least once each week while in the growing season and as directed based on the frequency of service.

Edging:

- All turf areas adjacent to paved surfaces or structural edges such as sidewalks, walkways, driveway, parking lots, curbing, headers and retaining walls, will be edged with a "blade edger" in order to maintain clean, crisp, and consistent edge lines.
- Bed edges will be kept clean and well defined around color beds, shrub beds, open beds, and tree trunks, to prevent encroachment from lawn and other adjacent materials. This will be done as part of every scheduled service.
- Edging of walks, beds, and curbs, will be performed every time the turf is mowed.
- Plant beds will be edged every time the turf is mowed.

Weeding:

- Weeding of plant beds, mechanically and by hand is to be performed as necessary to ensure an as weed free appearance as possible.
- Weed control in plant beds, open beds, ground between plants, joints in walks, decks, curbs and drives, will be performed using appropriate manual (hand pulling), and or chemical (herbicide) control methods. When it is necessary and practical to use chemical control, pre and post emergent herbicides will be applied with care so as not to injure adjacent desirable plants.

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Dependable Lawn Care
8826 Ashman Road
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813-846-7512

Pruning and Trimming:

- Selective pruning will be performed on all ornamental plants in order to maintain the natural habit of the plant and to ensure health and vigor.
- Shrubs and hedges will be pruned in a consistent manner to maintain natural, well-kept shape and size as growth habit dictates according to the individual potential for each type of plant variety.
- Plant pruning, trimming, and shearing will be accomplished under the supervision of an experienced specialist to assure the function is being performed in accordance with recommended horticultural practices, which allow for further budding, blooming, and proper growth habit.
- Pruning of plants that overhang curbs, sidewalks, passageways, patios, balconies, fences, air conditioning units, and parking areas will be addressed as necessary to maintain adequate clear for the specific area.
- All trimming and clippings will be collected and removed from the property.
- Palms will be trimmed once annually to a 10 o'clock and 2 o'clock aspect.

Clean Up:

- All debris generated during the performance of this contract will be blown or vacuumed from sidewalks and curbs. This will encompass complete removal of weeds at curbs and pavement lines. Clean-up of parking lots and other non-landscaped areas, beyond cleaning of debris generated during the performance of this contract is included within the scope of clean up but is limited to common household trash and debris, cans, cups, bags, boxes etc.... Larger debris such as mattresses, appliances etc..... are not included in the scope of this agreement.
- All lawn areas will be cleared of litter and debris before mowing, so as not to shred and scatter foreign matter.
- Seasonal falling tree leaves will be allowed to accumulate (no more than two weeks at any one time) multiple times during the season and then collected, removed and legally disposed of as part of this agreement.

Swanson & Son

Dependable Lawn Care

**8826 Ashman Road
Riverview, Florida 33578
813-846-7512**

Pest Control and Fertilization:

- Swanson & Son will inspect the St. Augustine turf and the bed areas during each service for indications of pest problems.
- Upon confirmation of a specific problem requiring treatment, the Swanson & Son will apply pesticides as needed, using the least toxic, effective pesticide. All applications of pesticides and fertilizations will be performed when temperatures are below 90°F and wind drift is negligible. Swanson & Son will keep records on pests identified and treatment(s) rendered for control.
- Scheduled chemical applications to areas well covered in St. Augustine turf will be made every 60 days. The exact chemicals (weed control, fertilizer, disease control, etc.) applied during any individual service will be determined by the time of year, weather conditions and the condition of the turf. A written report of chemicals applied and the application rates will be submitted after each application.
- Areas covered in Bahia sod will be fertilized twice annually. Broad spectrum weed control applications to areas covered in Bahia sod will be made twice annually during the cooler months, October through March.
NOTE, all chemical applications outlined herein are intended for the purposes of either promoting the growth and health of installed landscape materials, or controlling insects that are commonly considered to be damaging to turf and other landscape materials. These applications are not intended and will not have any effect on fire ants, roaches, ants, fleas, or any other non-targeted species.

Control of non-damaging insects

Control of insects not targeted as damaging to landscape materials such as fire ants, wasps, bees, etc. will be achieved if possible using spot treatments and/or targeted baits. The use of these chemicals will be included in the cost of this proposal.

In the event of an infestation or similar malady as related to non-damaging insects and for which Swanson & Son has exhausted all remedies inclusive of the agreement. Swanson & Son will submit proposals with pricing from appropriate contractors, exterminators, bee keepers, rodent control, etc. as necessary to correct the condition. The most common of which is the application of the chemical TOP CHOICE that will control fire ant plus 40 other insects for a year. At the time of this document the per acre applied cost is \$580.00.

Considerations for Insurance, Licenses, Permits and Liability

Swanson & Son will carry adequate liability insurance and worker's compensation coverage required by law on its operators and employees and requires same of any sub-contractors and provides proof of same to the client with submission of bid. Swanson & Son is also responsible for obtaining any licenses and/or permits required by law for activities on client's property.

Swanson & Son

Dependable Lawn Care

8826 Ashman Road

Riverview, Florida 33578

813-846-7512

Situations deemed Swanson & Son's responsibility:

1. Any damage due to operation of Swanson & Son equipment in performing the contract
2. Failure to comply with all laws pertaining to protected plant species, such as the mangroves
3. Damage to plant material due to improper horticultural practices
4. Improper replacement or retrofitting of irrigation system components
5. Injury to no target organisms due to application of pesticides
6. Death or decline of plant materials due to improper selection, placement, planting or maintenance done after the time of this contract
7. Damage due to improper irrigation components existing after the time of contract execution
8. Disease or damage to lawns or landscape plants caused by excessive irrigation or lack of water if Swanson & Son was instructed in writing to adjust the irrigation accordingly.

Situations not deemed Swanson & Son's responsibility:

1. Death or decline of plant materials due to improper selection, placement, planting or maintenance done before the time of this contract.
 2. Death or decline of any trees caused by circumstances beyond the control of Swanson & Son.
 3. Death or decline of trees where all precautions and preventative measures outlined in this agreement have been met.
 4. Damage due to improper irrigation components existing at the time of contract execution
 5. Exposed cables/wires or sprinkler components/lines normally found below the lawn's surface
 6. Flooding, storm, wind, fire or cold damages
 7. Damage caused by or to any item hidden in the landscape and not clearly guarded or marked
 8. Damage due to vandalism
-

Swanson & Son
Dependable Lawn Care
8826 Ashman Road
Riverview, Florida 33578
813-846-7512

Swanson & Son proposes hereby to furnish material and labor with the above specifications for the annual sum of:

Thirty Five Thousand Four Hundred Dollars and No Cents (\$35,400.00).

To be invoiced and paid as scheduled on a monthly basis in the amount of;

Two Thousand Nine Hundred Fifty Dollars and No Cents (\$2,950.00)

Optional Services

Annuals

Because there currently is no annuals program in place annuals plantings will be an additional option to the afore stated total cost of this agreement.

- Based on seasonal availability from the commercial growers the total installed cost of four inch potted annuals will be \$195.00 per one hundred plants installed (\$1.95 per plant).
- Installation will include soil testing, soil adjustments as needed, soil supplementation, dripline maintenance and replacement if necessary and Pine Fines to retain moisture.

Payment schedule as follows:

- An invoice will be submitted on or about the 20th of the month to allow time for processing. Payment is due on or before the 5th of the following month.

Cancellation of Service

- This agreement may be canceled for any reason by either Swanson & Son or the Wynnmere East CDD with thirty (30) days written notice being given by the party requesting cancellation of service.

Swanson & Son
Dependable Lawn Care

8826 Ashman Road
Riverview, Florida 33578
813-846-7512

Neither Swanson & Son nor the Wynnmere East CDD will be bound by the terms of this agreement in the event it has not been accepted and signed by both parties within ninety (90) days of the documents date.

This agreement will extend for twelve (12) months from the date of signing, or from a specific start date agreed to by both Swanson & Son and the Wynnmere East CDD.

This agreed will automatically renew for an additional twelve (12) months unless either Swanson & Son or the Wynnmere East CDD has requested a change or termination in or of this agreement in writing thirty (30) days prior to the scheduled expiration date.

I HAVE READ FULLY THE ABOVE TERMS AND CONDITIONS AND AGREE TO BE BOUND BY THEM. In witness whereof, the parties to this contract have signed and executed it as indicated.

The Wynnmere East CDD

By _____

Date _____ Start Date _____

Swanson & Son

By _____

Date _____ Start Date _____

**Wynnmere East
Community Development District**

Resident Easements

(provided under separate cover)

**Wynnmere East
Community Development District**

Proposal for Fence Repair

(provided under separate cover)

**Wynnmere East
Community Development District**

**FY2020 Auditor Engagement
Letter**



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 3, 2020

Board of Supervisors
Wynnmere East Community Development District
12051 Corporate Blvd.
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Wynnmere East Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wynnmere East Community Development District for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under

Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JENNIFER WALDEN, C/O PFM GROUP CONSULTING, LLC., 12051 CORPORATE BLVD., ORLANDO, FL 32817, 407-382-3256, waldenj@pfm.com.

Our fee for these services will not exceed \$3,800 for the September 30, 2020 audit, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Wynnmere East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Wynnmere East Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**Wynnmere East
Community Development District**

Payment Authorization Nos. 145 – 148

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 145

6/23/2020

Item No.	Payee	Invoice Number	FY20 General Fund
1	Business Observer Legal Advertising 5/22/20	20-01903H	\$ 111.56
2	Grau and Associates Audit FYE 09/30/2020	19861	\$ 500.00
3	Landmark Engineering Engineering Svcs thru May 2020	2140054-47	\$ 225.00
4	PFM Group Consulting LLC Dist. Mgmt. Fee June 2020 Website Maint. Fee June 2020	DM-06-2020-0077 DM-06-2020-0078	\$ 2,500.00 \$ 100.00
5	Straley Robin Vericker Legal Counsel thru 5/15/2020	18382	\$ 1,329.20
6	Swanson & Son Inc. Lawn Care June 2020	15272	\$ 4,325.00
7	TECO Acct # 211005933836 Svcs 04/30/20 - 05/29/20 Acct # 211005934289 Svcs 04/29/20 - 05/28/20 Acct # 221001988080 Svcs 04/29/20 - 05/28/20	-- -- --	\$ 20.85 \$ 900.60 \$ 1,352.46
			\$ 11,364.67
TOTAL			\$11,364.67

Board Member

Lubna Sikder

From: MONA LEWIS <magddiva77@aol.com>
Sent: Monday, July 20, 2020 10:24 AM
To: Lubna Sikder
Subject: Re: Wynnmere East CDD PA#145

EXTERNAL EMAIL: Use care with links and attachments.

Payment authorization approved for #145

Sent from my iPhone

On Jul 15, 2020, at 11:46 AM, Lubna Sikder <sikderl@pfm.com> wrote:

Good morning Mona,

Payment authorization #145 is still waiting your approval. We need to pay the vendors within due dates or some of them will incur late fees. I have attached PA#145 for your convenience. Please contact me if you have any questions.

Lubna Sikder
District Accountant
PFM Group Consulting LLC
12051 Corporate Blvd., Orlando, FL 32817
407.723.5900 – main number // 407.723.5901 – fax
844.736.4233 // 844.PFM.4CDD
sikderl@pfm.com

From: Lubna Sikder
Sent: Sunday, June 28, 2020 12:25 AM
To: 'MONA LEWIS' <magddiva77@aol.com>; 'Board Member' <boardmember2@wynnmerereastcdd.com>
Cc: 'BoardMember5@wynnmerereastcdd.com' <BoardMember5@wynnmerereastcdd.com>
Subject: Wynnmere East CDD PA#145

Hi Mona,

Attached is the payment authorization #145 / Wynnmere East for your review and approval.

Lubna Sikder
District Accountant
PFM Group Consulting LLC
12051 Corporate Blvd., Orlando, FL 32817
407.723.5900 – main number // 407.723.5901 – fax
844.736.4233 // 844.PFM.4CDD

sikderl@pfm.com

<WE PA 145.pdf>

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 146
7/22/2020

Item No.	Payee	Invoice Number	FY20 General Fund
1	Business Observer		
	Legal Advertising 6/19/20	20-02113H	\$ 297.50
	Legal Advertising 6/26/20	20-02165H	\$ 78.75
2	PFM Group Consulting LLC		
	Dist. Mgmt. Fee July 2020	DM-07-2020-0074	\$ 2,500.00
	Website Maint. Fee July 2020	DM-07-2020-0075	\$ 100.00
	Billable Expenses	109999	\$ 43.97
3	Straley Robin Vericker		
	Legal Counsel thru 6/15/2020	18505	\$ 587.30
			<hr/> \$ 3,607.52
<hr/> TOTAL			\$3,607.52 <hr/>

Board Member

Lubna Sikder

From: MONA LEWIS <magdiva77@aol.com>
Sent: Monday, August 3, 2020 10:07 AM
To: Lubna Sikder
Subject: Re: Wynnmere East CDD PA#146

Follow Up Flag: Follow up
Flag Status: Flagged

EXTERNAL EMAIL: Use care with links and attachments.

Authorization to pay

Sent from my iPhone

On Jul 27, 2020, at 2:26 PM, Lubna Sikder <sikderl@pfm.com> wrote:

Hi Mona

Attached is the payment authorization #146 / Wynnmere East for your review and approval. Per our conversation at the meeting, I have copied all the other board members as well.

Lubna Sikder
District Accountant
PFM Group Consulting LLC
12051 Corporate Blvd., Orlando, FL 32817
407.723.5900 - main number // 407.723.5901 - fax
844.736.4233 // 844.PFM.4CDD
sikderl@pfm.com

<WE PA 146.pdf>

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 147

8/11/2020

Item No.	Payee	Invoice Number	FY20 General Fund
1	Board Member Fees Meeting July 9, 2020		
	Fluffy N. Cazals	--	\$ 200.00
	Mona Lewis	--	\$ 200.00
	Renee Lee	--	\$ 200.00
	Board Member Fees Meeting July 23, 2020		
	Mona Lewis	--	\$ 200.00
	Renee Lee	--	\$ 200.00
2	Business Observer		
	Legal Advertising 7/24/20	20-02399H	\$ 72.19
3	PFM Group Consulting LLC		
	Postage May 2020	OE-EXP-00926	\$ 7.50
	Postage Jun 2020	OE-EXP-00983	\$ 159.00
4	Straley Robin Vericker		
	Legal Counsel thru 7/15/2020	18647	\$ 535.00
5	Swanson & Son Inc.		
	Lawn Care July 2020	15333	\$ 4,325.00
6	TECO		
	Acct # 211005933836 Svcs 05/30/20 - 06/29/20	--	\$ 20.85
	Acct # 211005934289 Svcs 05/29/20 - 06/26/20	--	\$ 900.60
	Acct # 221001988080 Svcs 05/29/20 - 06/26/20	--	\$ 1,352.46
7	VGlobal Tech		
	Quarterly ADA Audit	1730	\$ 300.00
			\$ 8,672.60
TOTAL			\$8,672.60

Board Member

Lubna Sikder

From: MONA LEWIS <magddiva77@aol.com>
Sent: Thursday, August 13, 2020 6:22 PM
To: Lubna Sikder
Subject: Re: Wynnmere East CDD PA#147

EXTERNAL EMAIL: Use care with links and attachments.

Authorization to pay invoice # 147

Sent from my iPhone

On Aug 13, 2020, at 6:09 PM, Lubna Sikder <sikderl@pfm.com> wrote:

Hi Mona

Attached is the payment authorization #147 / Wynnmere East for your review and approval.

Lubna Sikder
District Accountant
PFM Group Consulting LLC
12051 Corporate Blvd., Orlando, FL 32817
407.723.5900 – main number // 407.723.5901 – fax
844.736.4233 // 844.PFM.4CDD
sikderl@pfm.com

<WE PA 147.pdf>

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 148

8/21/2020

Item No.	Payee	Invoice Number	FY20 General Fund
1	PFM Group Consulting LLC		
	Dist. Mgmt. Fee Aug 2020	DM-08-2020-0067	\$ 2,500.00
	Website Maint. Fee Aug 2020	DM-08-2020-0068	\$ 100.00
2	TECO		
	Acct # 211005933836 Svcs 06/30/20 - 07/29/20	--	\$ 20.85
	Acct # 211005934289 Svcs 06/27/20 - 07/29/20	--	\$ 901.46
	Acct # 221001988080 Svcs 06/27/20 - 07/29/20	--	\$ 1,352.46
			\$ 4,874.77
TOTAL			\$4,874.77

Board Member

Lubna Sikder

From: MONA LEWIS <magddiva77@aol.com>
Sent: Tuesday, September 1, 2020 9:44 AM
To: Lubna Sikder
Subject: Re: Wynnmere East CDD PA#148

EXTERNAL EMAIL: Use care with links and attachments.

Authorization approved for #148

Sent from my iPhone

On Aug 24, 2020, at 10:20 PM, Lubna Sikder <sikderl@pfm.com> wrote:

Hi Mona

Attached is the payment authorization #148 / Wynnmere East for your review and approval.

Lubna Sikder
District Accountant
PFM Group Consulting LLC
12051 Corporate Blvd., Orlando, FL 32817
407.723.5900 – main number // 407.723.5901 – fax
844.736.4233 // 844.PFM.4CDD
sikderl@pfm.com

<WE PA 148.pdf>

**Wynnmere East
Community Development District**

Monthly Financials

Wynnmere East CDD
Statement of Financial Position
As of 8/31/2020

	General Fund	Debt Service Fund	Capital Projects Fund	General Long- Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$158,721.47				\$158,721.47
Prepaid Expenses	1,858.69				1,858.69
Deposits	2,825.00				2,825.00
Debt Service Reserve Series 2016		\$193,412.50			193,412.50
Revenue Series 2016		183,307.40			183,307.40
Prepayment Series 2016		722.73			722.73
Acquisition/Construction Series 2016			\$28.39		28.39
Total Current Assets	<u>\$163,405.16</u>	<u>\$377,442.63</u>	<u>\$28.39</u>	<u>\$0.00</u>	<u>\$540,876.18</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$377,442.63	\$377,442.63
Amount To Be Provided				4,947,557.37	4,947,557.37
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,325,000.00</u>	<u>\$5,325,000.00</u>
Total Assets	<u>\$163,405.16</u>	<u>\$377,442.63</u>	<u>\$28.39</u>	<u>\$5,325,000.00</u>	<u>\$5,865,876.18</u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$2,600.00				\$2,600.00
Total Current Liabilities	<u>\$2,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,600.00</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$5,325,000.00	\$5,325,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,325,000.00</u>	<u>\$5,325,000.00</u>
Total Liabilities	<u>\$2,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,325,000.00</u>	<u>\$5,327,600.00</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	(\$6,961.00)				(\$6,961.00)
Current Year Net Assets, Unrestricted	(0.01)				(0.01)
Net Assets - General Government	107,573.35				107,573.35
Current Year Net Assets - General Government	60,192.82				60,192.82
Net Assets, Unrestricted		\$362,188.33			362,188.33
Current Year Net Assets, Unrestricted		15,254.30			15,254.30
Net Assets, Unrestricted			\$28.22		28.22
Current Year Net Assets, Unrestricted			0.17		0.17
Total Net Assets	<u>\$160,805.16</u>	<u>\$377,442.63</u>	<u>\$28.39</u>	<u>\$0.00</u>	<u>\$538,276.18</u>
Total Liabilities and Net Assets	<u>\$163,405.16</u>	<u>\$377,442.63</u>	<u>\$28.39</u>	<u>\$5,325,000.00</u>	<u>\$5,865,876.18</u>

Wynnmere East CDD
Statement of Activities
As of 8/31/2020

	General Fund	Debt Service Fund	Capital Projects Fund	General Long- Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$196,828.01				\$196,828.01
Inter-Fund Transfers In	(0.01)				(0.01)
On-Roll Assessments		\$392,756.43			392,756.43
Inter-Fund Group Transfers In		0.01			0.01
Total Revenues	\$196,828.00	\$392,756.44	\$0.00	\$0.00	\$589,584.44
<u>Expenses</u>					
Supervisor Fees	\$3,600.00				\$3,600.00
D&O Insurance	2,652.00				2,652.00
Trustee Services	3,717.38				3,717.38
District Management	27,500.00				27,500.00
Engineering	620.00				620.00
Dissemination Agent	5,000.00				5,000.00
District Counsel	7,903.60				7,903.60
Assessment Administration	5,000.00				5,000.00
Audit	3,700.00				3,700.00
Travel and Per Diem	310.82				310.82
Postage & Shipping	223.31				223.31
Legal Advertising	1,311.50				1,311.50
Miscellaneous	8.97				8.97
Web Site Maintenance	1,700.00				1,700.00
Dues, Licenses, and Fees	175.00				175.00
Electric	22,645.48				22,645.48
Aquatic Contract	4,091.00				4,091.00
General Insurance	3,242.00				3,242.00
Property & Casualty	94.00				94.00
Landscaping Maintenance & Material	43,250.00				43,250.00
Principal Payment		\$95,000.00			95,000.00
Interest Payments		284,293.76			284,293.76
Total Expenses	\$136,745.06	\$379,293.76	\$0.00	\$0.00	\$516,038.82
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$109.87				\$109.87
Interest Income		\$1,791.62			1,791.62
Interest Income			\$0.17		0.17
Total Other Revenues (Expenses) & Gains (Losses)	\$109.87	\$1,791.62	\$0.17	\$0.00	\$1,901.66
Change In Net Assets	\$60,192.81	\$15,254.30	\$0.17	\$0.00	\$75,447.28
Net Assets At Beginning Of Year	\$100,612.35	\$362,188.33	\$28.22	\$0.00	\$462,828.90
Net Assets At End Of Year	\$160,805.16	\$377,442.63	\$28.39	\$0.00	\$538,276.18

Wynnmere East CDD
 Budget to Actual
 For the Month Ending 08/31/2020

	Actual	Year To Date Budget	Variance	FY 2020 Adopted Budget
<u>Revenues</u>				
On-Roll Assessments	\$196,828.01	\$176,137.50	\$20,690.51	\$192,150.00
Net Revenues	\$196,828.01	\$176,137.50	\$20,690.51	\$192,150.00
<u>General & Administrative Expenses</u>				
Supervisor Fees	\$3,600.00	\$3,666.63	(\$66.63)	\$4,000.00
D&O Insurance	2,652.00	2,608.87	43.13	2,846.00
Trustee Services	3,717.38	3,666.63	50.75	4,000.00
District Management	27,500.00	27,500.00	0.00	30,000.00
Engineering	620.00	5,500.00	(4,880.00)	6,000.00
Dissemination Agent	5,000.00	4,583.37	416.63	5,000.00
District Counsel	7,903.60	9,166.63	(1,263.03)	10,000.00
Assessment Administration	5,000.00	4,583.37	416.63	5,000.00
Reamortization Schedule	0.00	229.13	(229.13)	250.00
Audit	3,700.00	4,583.37	(883.37)	5,000.00
Travel and Per Diem	310.82	328.13	(17.31)	358.00
Telephone	0.00	45.87	(45.87)	50.00
Postage & Shipping	223.31	91.63	131.68	100.00
Copies	0.00	91.63	(91.63)	100.00
Legal Advertising	1,311.50	1,375.00	(63.50)	1,500.00
Bank Fees	0.00	275.00	(275.00)	300.00
Miscellaneous	8.97	916.74	(907.77)	1,000.00
Contingency	0.00	7,822.87	(7,822.87)	8,534.00
General Reserve	0.00	8,387.50	(8,387.50)	9,150.00
Office Supplies	0.00	229.13	(229.13)	250.00
Web Site Maintenance	1,700.00	2,200.00	(500.00)	2,400.00
Dues, Licenses, and Fees	175.00	183.37	(8.37)	200.00
Electric	22,645.48	25,666.63	(3,021.15)	28,000.00
Aquatic Contract	4,091.00	2,750.00	1,341.00	3,000.00
General Insurance	3,242.00	3,189.12	52.88	3,479.00
Property & Casualty	94.00	121.88	(27.88)	133.00
Landscaping Maintenance & Material	43,250.00	53,166.63	(9,916.63)	58,000.00
Flower & Plant Replacement	0.00	3,208.37	(3,208.37)	3,500.00
Total General & Administrative Expenses	\$136,745.06	\$176,137.50	(\$39,392.44)	\$192,150.00
Total Expenses	\$136,745.06	\$176,137.50	(\$39,392.44)	\$192,150.00
Income (Loss) from Operations	\$60,082.95	\$0.00	\$60,082.95	\$0.00
<u>Other Income (Expense)</u>				
Interest Income	\$109.87	\$0.00	\$109.87	\$0.00
Total Other Income (Expense)	\$109.87	\$0.00	\$109.87	\$0.00
Net Income (Loss)	\$60,192.82	\$0.00	\$60,192.82	\$0.00

**Wynnmere East
Community Development District**

Staff Reports