

Wynnmere East Community Development District

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

www.wynnmereeastcdd.com

The following is the proposed agenda for the Board of Supervisors Meeting and Auditor Selection Committee Meeting for the Wynnmere East Community Development District, scheduled to be held on **Thursday, May 6, 2021 at 7:00 p.m. at the Holiday Inn Express & Suites located at 226 Teco Road, Ruskin, Florida 33570.**

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 April 1, 2021 Budget Workshop and Board of Supervisors' Meeting**
- 2. **Letter from Supervisor of Elections, Hillsborough County** *(provided under separate cover)*

Business Matters

- 3. **Consideration of Resolution 2021-05, Approving a Preliminary Budget for Fiscal Year 2022 and Setting a Public Hearing Date** *[Suggested Date, August 5, 2021]*
- 4. **Ratification of Payment Authorizations Nos. 160- 161**
- 5. **Review of Monthly Financials**

Other Business

Staff Reports

District Counsel
District Engineer
District Manager

- Consideration of Options for Communication with Residence

Supervisor Requests and Audience Comments

Adjournment

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm a Quorum
- Review and Approval of Audit Documents
 - Audit RFP Notice
 - Instructions to Proposers
 - Evaluation Criteria – with and without price
- Adjournment



Wynnmere East Community Development District

Minutes

MINUTES OF MEETING

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT BUDGET WORKSHOP MEETING

Thursday, April 1, 2021 at 6:00 p.m. – 7:00 p.m.

**Holiday Inn Express & Suites,
226 Teco Road,
Ruskin, Florida 33570**

Board Members present at roll call:

Mona Lewis	Board Member	
Shawn Fitzgerald	Board Member	
Renee Lee	Board Member	
Nikki Foster	Board Member	
Fluffy Cazalas	Board Member	(via phone)

Also Present:

Jane Gaarlandt	PFM Group Consulting, LLC	
Lubna Sikder	PFM Group Consulting, LLC	(via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order at approximately 6:12 p.m. The Board Members and District staff in attendance are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments at this time.

THIRD ORDER OF BUSINESS

Review of Budget Process

Ms. Gaarlandt explained the budget process and assessment process to the Board. The assessments fund the O&M Budget and the Debt Service. Ms. Gaarlandt explained the difference between the two.

Ms. Lewis asked what would happen if the residents did away with the HOA like they are trying to do and if the District would pick up the responsibilities that the HOA is currently responsible. Ms. Gaarlandt stated that is not an option as the HOA and the CDD are governed by completely different Statutes. The CDD only has authority over public land like common areas. The District cannot be in control of private property like

individual residential lots. The District cannot legally take over the responsibilities of the HOA and visa vera. Ms. Gaarlandt noted if there were Amenities that had previously been managed by the HOA those could be assigned to the CDD for managing but in this District the CDD already manages those Amenities.

FOURTH ORDER OF BUSINESS

Review of Budget Line Items

The Board discussed the various Budget line items,

Those paying upfront are eligible for a discount on assessments. The District revenue is based on that amount as if everyone took advantage of the discount. If individuals do not take advantage of the early payment discount, there will be more revenue coming into the District.

Ms. Gaarlandt discussed the Supervisors' Fee. Supervisors are entitled to receive up to \$200.00 per meeting. Ms. Gaarlandt discussed the D & O Insurance and Trustee Services. She discussed the difference between the O&M Assessments and Debt Service Assessments.

Ms. Gaarlandt discussed the District Management and Field Management. A discussion took place about Mr. Glasgow's travel expenses. Ms. Sikder commented that the Field Management expenses are only up to \$68.53 at this point in Fiscal Year 2021. Mr. Fitzgerald stated there needs to be a way for the Board to communicate that Mr. Glasgow was on-site without violating the Sunshine law. He requested that a Board Member be made aware each time Mr. Glasgow is on-site. A lengthy discussion took place. Ms. Gaarlandt will put a policy in place to have Mr. Glasgow contact Ms. Lewis when he is on-site.

Another discussion took place. All documents such as Payment Applications will go to Ms. Lewis and copy Mr. Fitzgerald, but unless Ms. Lewis directs PFM to send it to Mr. Fitzgerald for signature, she should be the one signing for everything. Ms. Sikder stated that she sends everything to Ms. Lewis, and everyone else is copied.

Ms. Gaarlandt discussed the Engineering line item. Ms. Lewis stated the Engineer needs to meet with a Board Member when they come out. Ms. Gaarlandt explained it is not required for the Engineer to meet with a Board member as their work is preapproved as far as cost. The Engineer would not come out of their own to do work. A discussion took place. Ms. Gaarlandt will note that Ms. Lewis will be notified if the Engineer has any specific services to render.

Ms. Gaarlandt discussed the line item for Dissemination Agent and the services they provide. She discussed the District Counsel line item. The District Counsel fees were higher in Fiscal Year 2020 due to the COVID-19 situation and all the legal ramifications. She discussed the Assessment Administration line item and the purpose. Ms. Sikder explained this line item is for the tax preparation services. Ms. Gaarlandt explained the Re-amortization line item, which is related to the Bonds. Ms. Lewis stated she signed something related to the Bonds to move it to an account and didn't know why it couldn't be moved to contingency. Ms. Sikder explained that it was related to the Debt Service, and it is completely separate from the O & M Budget. It will not affect the Re-amortization line item.

Ms. Gaarlandt reviewed the Audit line item and explained the Audit Selection process. She next discussed the postage and shipping line item. She noted the cost is minimal unless a notice to landowners would need to be sent out.

Ms. Gaarlandt discussed the line item for legal advertising, which is a requirement of the District. The District has options to run in the less expensive papers that run weekly, but there are a few that must run in the full paper that publishes every day. Those notifications include the Annual Meeting Schedule. Ms. Gaarlandt explained that the meeting room rental is a new line item. The rental fee is \$150.00 per meeting. Ms. Lewis requested to see the rental price in writing. Ms. Sikder confirmed the rental fee is \$150.00. Ms. Lewis requested that the amount spent for a room rental in the Fiscal Year 2021 be taken from the office supply line item instead of contingency. Ms. Sikder stated office supplies are for checks.

Ms. Gaarlandt discussed the Website Maintenance line item. She discussed Electric, Aquatic Contract, General Insurance, landscaping maintenance, Flower and Plant replacement. She noted the District might have to increase the Supervisor Fee line item since more Supervisors are being paid and more meetings are being attended. A discussion took place about the budget to actual. Ms. Sikder explained that she made a new report due to the Board's request, which clearly shows by each line item what the District has left at the end of the month. The District will have a clear picture of what was used and what is left over for each line item, so there is no confusion. Ms. Gaarlandt stated there is no change to the line items besides adding the new line item for the meeting room rental.

FIFTH ORDER OF BUSINESS

Questions and Answers

Ms. Lee asked if the next meeting would have a separate budget meeting. Ms. Gaarlandt replied the next meeting will be the budget meeting. Ms. Foster stated the Board should discuss security and whether that should be added to the Fiscal Year 2022 Budget.

Ms. Gaarlandt asked if there were any more questions regarding the budget process or what the Board is supposed to do at the budget meeting. There were no other questions. District Management staff will send the Board the budget a week before the proposed budget meeting. The budget that is presented at that meeting can have changes made to it. Once the Board approves a proposed budget, it cannot be increased after that point, only decreased. There were no other questions.

SIXTH ORDER OF BUSINESS

Adjournment

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

ON MOTION by Ms. Lewis, seconded by Ms. Lee, with all in favor, the April 4, 2021 Board of Supervisors' Budget Workshop for the Wynnmere East Community Development District was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

MINUTES OF MEETING

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING

Thursday, April 1, 2021 at 7:00 p.m.

**Holiday Inn Express & Suites,
226 Teco Road,
Ruskin, Florida 33570**

Board Members present at roll call:

Mona Lewis	Board Member	
Shawn Fitzgerald	Board Member	
Renee Lee	Board Member	
Nikki Foster	Board Member	
Fluffy Cazalas	Board Member	(via phone)

Also Present:

Christina Hanna	PFM Group Consulting, LLC	
Jane Gaarlandt	PFM Group Consulting, LLC	(via phone)
Leah West	United Protective Security Services	(via phone)
Daniel Perry	Caliber	
Adam Gaudreau	Public	(via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order at approximately 7:06 p.m. The Board Members and District staff in attendance via phone are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Gaudreau wished to speak about the well pump at the front entrance. He stated there are fake flowers at the front entrance and asked why the District didn't choose drought-resistant shrubs instead. He also pointed out that it looks bad and it is embarrassing. He brought this up to Sharon with the HOA because there is a rule the residents cannot put any fake plants in their lawn and she was shocked that the District had done this because it violates the HOA rules to do that at the front entrance. He stated it sets a bad example for the community.

Ms. Cazalas raised the point and recommended drought-resistant flowers in the past, and the HOA offered to loan the District money to buy those plants. Ms. Gaarlandt asked if the Board wants to address these comments at this point or later as they get down the agenda item.

Mr. Fitzgerald commented that the Board would take care of this, and of the two items recommended to him, one of them required a heavy amount of water, and they were not drought-resistant. The second option related to the HOA loan, he noted the HOA jurisdiction is with residents' houses and not the Amenities. The CDD guides the Amenities and has different guidelines with the Amenities vs. the houses. The District does not have to follow the resident's guidelines for the Amenities. Mr. Fitzgerald noted residents were surveyed, and 80% were for it, 30% didn't care, and the remainder didn't like it. Mr. Gaudreau stated everyone on the community Facebook group is complaining about it. He asked when the pump will be fixed.

Ms. Lewis stated the Board tried to make it look presentable; however, if the residents don't like it, they have to wait until the well pump is finished and then get the flowers they are requesting. Mr. Gaudreau asked how long it will take for the well pump to be fixed. Ms. Lewis said the Board didn't know how long it would take. Mr. Gaudreau had been told a month ago it would take two weeks. Ms. Lewis asked who told him that, and he wouldn't say.

Ms. Lewis left the meeting temporarily.

Mr. Fitzgerald said he spoke to Mr. Gaudreau via email. At the last meeting, the Board voted on this; they were under the impression that Mr. Glasgow would get another quote, and he didn't. Mr. Fitzgerald tried to get the process started and was told it would have to wait until today to get that done. He was under the impression from the previous meeting the District would have it done within two weeks.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of the March 4, 2021 Board of Supervisors' Meeting

The Board reviewed the minutes of the March 4, 2021 Board of Supervisors' Meeting. Ms. Foster provided edits.

ON MOTION by Ms. Foster, seconded by Mr. Fitzgerald, 4 in favor and one abstained, the Board approved the Minutes of the March 4, 2021 Board of Supervisors Meeting, as amended.

Ms. Lewis rejoined the meeting.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2021-04, Authorizing Establish Checking Account and

Designation of Authorized Signatories for Operating Account(s)

Ms. Gaarlandt explained the Resolution presented to the Board at the last meeting did designate the signatures on that account. Still, it did not specify the actual bank the District switched to. The District's bank account changed from Synovus to Valley National Bank. The District wants to ensure it has a record of that for the District, and this Resolution lists Valley National Bank. Ms. Gaarlandt requested a motion from the Board to approve Resolution 2021-04.

ON MOTION by Mr. Fitzgerald, seconded by Ms. Lee, with all in favor, the Board approved Resolution 2021-04. Authorizing Establish Checking Account and Designation of Authorized Signatories for Operating Account(s).

FIFTH ORDER OF BUSINESS

Discussion of Security Measures

Ms. Gaarlandt explained this is a continued discussion from the last meeting. Mr. Fitzgerald stated the District was supposed to have a quote from the security company, and they were supposed to come and meet with him on-site and do a walkthrough of both areas. The second company that he looked into cannot make it until April 12, 2021, to do a walk through and then they can give us a quote.

Ms. Gaarlandt reminded the Board that the District can only undertake security for District-owned property, which would limit it to the dog parks and the ponds, but when it comes to patrolling in the community, that is something that falls under the jurisdiction of the HOA. These proposals might need to be addressed to the HOA rather than the District. Mr. Fitzgerald stated Sharon, with the HOA, told him he had to go through the CDD.

Ms. Gaarlandt stated the District discussed security in great detail last year at the Janitor meeting. It is simpler when there are Amenities in the District because that is where security would be focused. They might do some patrolling as they enter and exit the community. This District does not have many Amenities besides the dog park. Security could patrol the dog park and ponds, but if the Board wants security that primarily is watching what is going on in the community neighborhoods, that is the HOA. Ms. Gaarlandt suggested security as it is being suggested by the public is not feasible for the District to manage.

A discussion took place regarding the suggestion for cameras. It was previously suggested to install them on District property and positioned to cover the mailboxes, but that wouldn't include security patrolling through the neighborhood. It would be the HOA's responsibility if the community got is monitored by security.

Ms. Gaarlandt stated someone is needed to monitor the camera, and unless individuals can be identified, there is not much the District can do about it. The only people the footage can be given to are the police.

Ms. Gaarlandt stated the cameras would not solve as much as the Board hoped it would. Compared to the cost involved, it might not be a good solution for the District.

Ms. Foster asked if the community would work more closely with law enforcement and work with them to have something done or research to see if something is available for free. The community can place a call to Law Enforcement to have them patrol for free. Ms. Foster suggested the District look at the police reports and analyze the documents to obtain data, and she will check into that.

SIXTH ORDER OF BUSINESS

Consideration of Proposals for Well Pump at Front Entrance

The Board reviewed the proposals for Well Pump at Front Entrance.

ON MOTION by Ms. Lewis, seconded by Mr. Fitzgerald, with all in favor, the Board approved the proposals for Well Pump at Front Entrance.

SEVENTH ORDER OF BUSINESS

Ratification of Payment Authorization Nos. 157-159

The Board reviewed Payment Authorizations Nos. 157 -159. Ms. Foster left the room.

ON MOTION by Mr. Fitzgerald, seconded by Ms. Lee, with 4 in favor and one abstained, the Board ratified Payment Authorization Nos. 157 – 159.

EIGHTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the monthly financials. No action was required by the Board.

NINTH ORDER OF BUSINESS

Staff Reports

District Counsel – Not Present

District Engineer – Not Present

District Manager – Ms. Gaarlandt noted the damage to the fence that occurred a while ago was paid in full; the total amount is \$2,000.78, and the young lady who caused the damage paid in full.

The District will discuss the proposed budget at the next meeting.

TENTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

Mr. Perry will be working on the ditch on 11th Street. It floods when it rains because all the drains are covered in grass. When the irrigation is fixed, he will be putting down mulch. The District will replace the artificial plants.

A Board Member asked about the aquatic company. Ms. Gaarlandt stated they were supposed to have been out yesterday, but they called the District Management staff to inform them the truck broke down on the way. They are rescheduled to come out next week. Ms. Gaarlandt will notify Ms. Lewis when they are supposed to be on site. Mr. Perry will be working on a second ditch that should have been part of the aquatics maintenance, and it is separate from the Landscaping Contract. Ms. Gaarlandt stated any work done outside of the contract needs a formal proposal to go through the Board's approval. Anything over \$1,000.00 should be put in front of the Board for authorization, and if it is under that amount, the Chair can approve it and bring it back to be ratified by the Board before the work is done.

A Board Member asked how many times the Aquatic Company comes out. Ms. Gaarlandt stated they come out once per month unless they are specifically called out. That is how the contracts are structured. Ms. Lewis noted the community had been neglected. One of the Board members stated one of the ditches being discussed is the City's responsibility, and he has an appointment in a month to trudge it out. A lengthy discussion took place. A suggestion was made to present the easement documentation to be reviewed by a lawyer compared to what is in the easement the Board recently requested to determine what needs to be done. Ms. Gaarlandt noted the area in question behind the fences was brought up to Lennar and decided that the easement was for the County and not with the CDD. Ms. Cazalaz stated the documents she has seen detailed the easement is with the CDD, not the County, and she sent the documentation over twice. Ms. Gaarlandt stated she thinks that is the HOA document, but the District doesn't have an actual issue. Ms. Lewis stated it is not an HOA issue, and she does not understand how any individual can go to the HOA with CDD business instead of bringing it to the Board because agreements are being made without Board knowledge. She noted CDD business needs to stay CDD business, and the HOA is not involved in that. Ms. Gaarlandt stated if the CDD is party to an easement it should come up when it is searched.

Ms. Gaarlandt stated the easements were changed, so it is cleaning the fences back and so far all the easements were sent out to individual residents, and the District has only received two back. There is a cost involved with recording the easement, and District Counsel would like to record them all at once to minimize the recording cost. There was a deadline given in the letter, and the District needs to get this completed.

Ms. Lee asked about protocol for responding to the emails that come through the website email box. Ms. Gaarlandt answered, because of the Sunshine Law, the Board can reply to the resident but not reply all or copy any other Board Member. Ms. Gaarlandt noted the District Management Team also gets a copy of all the emails sent to Board Members, and in the particular case in question, Mr. Fitzgerald reached out to the resident otherwise, District Management would have responded to it. When the District Management Team responds, they can copy all the Board Members. Ms. Lee asked how the Board knows the emails have been answered. Ms. Gaarlandt stated the District Management Team would forward the response to the Board.

Ms. Gaarlandt asked how many Board members use the Board Member's email address as their primary email. Ms. Lewis is the only one who does, but she does not get Board member notifications. Ms. Gaarlandt stated District Management staff will copy the private email to make sure they get notifications in case they do not receive it on the Board member email and copy the Board Member email address as well. Ms. Gaarlandt encouraged the Board to use the Board Member email or a separate email than their personal email for District business due to the public records law.

Ms. Lee asked about communication strategy. Ms. Gaarlandt stated the website is a means of communication with residents. The District does not have resident email addresses, and once they give their email addresses to the District, they are subject to public records requests. Ms. Gaarlandt spoke about the cost associated with mass mailings to residents. Residents are encouraged to use the District website. Ms. Gaarlandt suggested putting up a bulletin board to post announcements. Ms. Lee recommended to the Board to sit down at a meeting and strategize a better communication plan. She requested it to be placed as an agenda item for the next meeting. Ms. Gaarlandt suggested putting a notice at the mailbox directing residents to the District website.

Ms. Lee asked about the District putting up no solicitation signs in the community. Ms. Gaarlandt responded that it is the responsibility of the HOA, not the District. The District is a public entity and cannot restrict anyone from District property, and solicitation would be going door to door and falls under the jurisdiction of the HOA. Ms. Lee stated if there is an issue that the District is not responsible for, it needs to be brought up when it is first discussed.

Ms. Lee stated there is a no-dumping sign next to an electrical box and asked where it came from. Mr. Fitzgerald put the sign there. Ms. Lee stated he can call EPC to clear waste for free.

Ms. Lee asked how Verizon and other companies can be set up at the entrance for Phase 2, and they were going door to door. Ms. Gaarlandt stated that it is outside of the CDD jurisdiction. What usually happens at the time of the development the providers enter into an agreement with the Developers. A discussion took place about the cable companies and internet providers. Ms. Lee requested to know upfront who is responsible for what. Ms. Gaarlandt stated the District only governs common areas because it is publicly funded. The District cannot restrict access for anyone. The HOA is responsible for individual properties. Ms. Lee requested the phone number of the HOA President. Mr. Fitzgerald is also on the HOA. Ms. Lee explained there is a house with carpet on its front lawn.

ELEVENTH ORDER OF BUSINESS**Adjournment**

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

ON MOTION by Mr. Fitzgerald, seconded by Ms. Lee, with all in favor, the April 1, 2021 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**

Supervisor of Elections

(provided under separate cover)

**Wynnmere East
Community Development District**

Resolution 2021-05

RESOLUTION 2021-05__

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2021/2022; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Wynnmere East Community Development District (“**District**”) prior to June 15, 2021 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Proposed Budget**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 5, 2021

HOOR: 7:00 p.m.

LOCATION: Southshore Regional Library, Study Room 2
15816 Beth Shields Way
Ruskin, Florida 33573

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

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

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

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

PASSED AND ADOPTED ON MAY 6, 2021.

Attest:

**Wynnmere East Community
Development District**

Print Name: _____
Secretary / Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2021/2022

Wynnmere East Community Development District
FY 2022 Proposed Preliminary O&M Budget
Exhibit A

	Actual through 3/31/2021	Anticipated 4/2021-9/2021	Anticipated FY 2021 Totals	FY 2021 Adopted Budget	FY 2022 Proposed Budget
<u>Revenues</u>					
On-Roll Assessments	\$194,631.05	\$0.00	\$194,631.05	\$192,150.00	\$192,150.00
Other Income & Other Financing Sources	\$2,078.00	\$0.00	\$2,078.00	\$0.00	\$0.00
Carry Forward Revenue	\$7,700.00	\$7,700.00	\$15,400.00	\$15,400.00	\$24,950.00
Net Revenues	\$204,409.05	\$7,700.00	\$212,109.05	\$207,550.00	\$217,100.00
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$3,800.00	\$5,800.00	\$9,600.00	\$3,600.00	\$9,600.00
D&O Insurance	2,785.00	0.00	2,785.00	3,000.00	3,000.00
Trustee Services	1,858.69	2,141.31	4,000.00	4,000.00	4,000.00
District Management	19,999.98	20,000.02	40,000.00	40,000.00	40,000.00
Field Management	68.53	1,431.47	1,500.00	1,500.00	1,000.00
Engineering	475.00	5,525.00	6,000.00	6,000.00	6,000.00
Dissemination Agent	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00
District Counsel	3,405.80	6,594.20	10,000.00	10,000.00	12,000.00
Assessment Administration	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Reamortization Schedule	0.00	250.00	250.00	250.00	250.00
Audit	0.00	3,800.00	3,800.00	5,000.00	5,000.00
Postage & Shipping	63.19	126.38	189.57	100.00	150.00
Copies	0.00	75.00	75.00	100.00	100.00
Legal Advertising	411.24	1,088.76	1,500.00	1,500.00	1,500.00
Meeting Room	0.00	0.00	0.00	0.00	1,800.00
Bank Fees	0.00	0.00	0.00	0.00	250.00
Contingency	263.00	19,737.00	20,000.00	20,000.00	18,500.00
Office Supplies	0.00	250.00	250.00	250.00	0.00
Web Site Maintenance	900.00	1,800.00	2,700.00	2,700.00	2,700.00
Dues, Licenses, and Fees	175.00	0.00	175.00	200.00	200.00
Electric	11,468.90	16,531.10	28,000.00	28,000.00	28,000.00
Aquatic Contract	0.00	6,000.00	6,000.00	6,000.00	6,000.00
General Insurance	3,404.00	0.00	3,404.00	3,700.00	3,700.00
Property & Casualty	1,789.00	0.00	1,789.00	150.00	1,850.00
Landscaping Maintenance & Material	40,679.42	17,320.58	58,000.00	58,000.00	58,000.00
Flower & Plant Replacement	0.00	3,500.00	3,500.00	3,500.00	3,500.00
Total General & Administrative Expenses	\$99,046.75	\$114,470.82	\$213,517.57	\$207,550.00	\$217,100.00
Total Expenses	\$99,046.75	\$114,470.82	\$213,517.57	\$207,550.00	\$217,100.00
Income (Loss) from Operations	\$105,362.30	(\$106,770.82)	(\$1,408.52)	\$0.00	\$0.00
<u>Other Income (Expense)</u>					
Interest Income	\$21.66	\$0.00	\$21.66	\$0.00	\$0.00
Total Other Income (Expense)	\$21.66	\$0.00	\$21.66	\$0.00	\$0.00
Net Income (Loss)	\$105,383.96	(\$106,770.82)	(\$1,386.86)	\$0.00	\$0.00

Wynnmere East CDD
FY 2019-2020 Proposed Debt Service Fund Budget
Series 2016

	FY 2021 Proposed Budget
REVENUES:	
Series 2016	\$ 519,153.14
TOTAL REVENUES	<u>\$ 519,153.14</u>
EXPENDITURES:	
Series 2016 - Interest 11/01/2020	\$ 140,384.38
Series 2016 - Principal 05/01/2021	\$ 100,000.00
Series 2016 - Interest 05/01/2021	\$ 140,384.38
TOTAL EXPENDITURES	<u>\$ 380,768.76</u>
EXCESS REVENUES	<u>\$ 138,384.38</u>
Series 2016 - Interest 11/01/2021	\$ 138,384.38

Wynnmere East Community Development District
O & M Budget Item Description FY 2022

Revenues:

On-Roll Assessments:

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as "On-Roll Assessments."

Carry Forward Revenue:

Unused income from a prior year which is available as cash for the current year.

Interest Income:

Income from interest earnings.

General & Administrative Expenses:

Supervisor Fees:

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

D&O Insurance:

Supervisors' and Officers' liability insurance.

Trustee Services:

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management:

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These Services are further outlined in Exhibit "A" of the Management Agreement.

Field Management:

Reimbursable expenses such as rental car, gas, tolls and/or mileage incurred by the Field Manager for site visits.

Engineering:

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

Dissemination Agent:

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

District Counsel:

Wynnmere East Community Development District
O & M Budget Item Description FY 2022

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration:

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Re-amortization Schedule:

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit:

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Postage & Shipping:

Mail, overnight deliveries, correspondence, etc.

Copies:

Printing and binding Board agenda packages, letterhead, envelopes, and copies.

Legal Advertising:

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Meeting Room

Fee charged for renting a room for the monthly advertised meeting.

Bank Fees:

Bank fees associated with the services the District uses with the bank (e.g. remote deposit capture, positive pay, wire transfers, ACH payments, monthly maintenance, etc.).

Contingency:

Other administrative and grounds expenses incurred throughout the year.

Office Supplies:

General office supplies.

Website Maintenance:

Website maintenance fee.

Wynnmere East Community Development District
O & M Budget Item Description FY 2022

Dues, Licenses, and Fees:

The District is required to pay an annual fee to the Department of Economic Opportunity.

Electric:

Districts' streetlights based on fees and consumption.

Aquatic Contract:

Maintaining and monitoring storm water retention ponds within the District.

General Insurance:

General liability insurance.

Property & Casualty:

Insurance to protect property and cover casualty.

Landscaping Maintenance & Material:

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Flower & Plant Replacement:

Purchase of materials and labor to replace flowers and plants within the District.

**Wynnmere East
Community Development District**

Payment Authorization Nos. 160 – 161

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 160

3/29/2021

Item No.	Payee	Invoice Number	FY21 General Fund
1	Board Member Fees Budget Workshop April 1, 2021		
	Fluffy N. Cazals	--	\$ 200.00
	Mona Lewis	--	\$ 200.00
	Renee Lee	--	\$ 200.00
	Nikki Foster	--	\$ 200.00
	Board Member Fees Meeting April 1, 2021		
	Fluffy N. Cazals	--	\$ 200.00
	Mona Lewis	--	\$ 200.00
	Renee Lee	--	\$ 200.00
	Nikki Foster	--	\$ 200.00
2	Business Observer		
	Legal Advertising 3/19/21	21-00871H	\$ 67.81
	Legal Advertising 3/19/21	21-00872H	\$ 72.19
3	Caliber Residential & Commercial Services		
	Landscape Mar 2021	114	\$ 3,000.00
	Landscape Misc.	115	\$ 10,200.00
4	Landmark Engineering		
	Engineering Svcs thru Feb 2021	2140054-49	\$ 475.00
			<hr/>
			\$ 15,415.00
			<hr/>
TOTAL			\$15,415.00
			<hr/>

Board Member

Lubna Sikder

From: MONA LEWIS <magddiva77@aol.com>
Sent: Monday, April 5, 2021 4:52 PM
To: Lubna Sikder
Subject: Re: Wynnmere East PA #160 REVISED

Follow Up Flag: Follow up
Flag Status: Completed

EXTERNAL EMAIL: Use care with links and attachments.

Approval to pay invoice #160

Mona Lewis

On Apr 5, 2021, at 4:34 PM, Lubna Sikder <sikderl@pfm.com> wrote:

Mona,

Please see attached. I have fixed the issue.

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 160.pdf>

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 161

4/12/2021

Item No.	Payee	Invoice Number	FY21 General Fund
1	American Pump (paid) Pressure Wash Services	1781	\$2,309.83
2	PFM Group Consulting LLC Postage Dec 2020	OE-EXP-01-54	\$ 2.00
3	Straley Robin Vericker Legal Counsel thru 11/15/2020 Legal Counsel thru 02/15/2021 Legal Counsel thru 03/15/2021	19136 19457 19588	\$ 840.65 \$ 2,850.00 \$ 980.85
4	TECO (Paid online) Acct # 211005933836 Svcs 2/27/21 - 03/29/21 Acct # 211005934289 Svcs 2/27/21 - 03/29/21 Acct # 221001988080 Svcs 2/27/21 - 03/29/21	-- -- --	\$ 20.09 \$ 913.22 \$ 1,354.15
5	VGlobal Tech Quarterly Website Audit Monthly Website Fee Apr 2021	2527 2611	\$ 300.00 \$ 100.00
			<hr/> \$9,670.79
			<hr/> TOTAL <hr/> \$9,670.79 <hr/>

Board Member

Lubna Sikder

From: MONA LEWIS <magddiva77@aol.com>
Sent: Wednesday, April 21, 2021 9:02 AM
To: Lubna Sikder
Subject: Re: Wynnmere East PA #161

EXTERNAL EMAIL: Use care with links and attachments.

Approval to pay invoice #161

Mona Lewis

On Apr 14, 2021, at 4:00 PM, Lubna Sikder <sikderl@pfm.com> wrote:

Hi Mona,

Please review and approve PA #161 for Wynnmere East CDD.

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 161.pdf>

**Wynnmere East
Community Development District**

Monthly Financials

Wynnmere East CDD
Statement of Financial Position
As of 3/31/2021

	General Fund	Debt Service Fund	Capital Projects Fund	General Long-Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$241,081.73				\$241,081.73
Deposits	2,825.00				2,825.00
Debt Service Reserve Series 2016		\$193,137.50			193,137.50
Revenue Series 2016		431,446.52			431,446.52
Prepayment Series 2016		997.75			997.75
Acquisition/Construction Series 2016			\$28.39		28.39
Total Current Assets	<u>\$243,906.73</u>	<u>\$625,581.77</u>	<u>\$28.39</u>	<u>\$0.00</u>	<u>\$869,516.89</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$625,581.77	\$625,581.77
Amount To Be Provided				4,699,418.23	4,699,418.23
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><u>\$243,906.73</u></u>	<u><u>\$625,581.77</u></u>	<u><u>\$28.39</u></u>	<u><u>\$5,325,000.00</u></u>	<u><u>\$6,194,516.89</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$5,383.66				\$5,383.66
Total Current Liabilities	<u>\$5,383.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,383.66</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><u>\$5,383.66</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$5,325,000.00</u></u>	<u><u>\$5,330,383.66</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	(\$6,961.01)				(\$6,961.01)
Net Assets - General Government	147,800.12				147,800.12
Current Year Net Assets - General Government	97,683.96				97,683.96
Net Assets, Unrestricted		\$377,446.41			377,446.41
Current Year Net Assets, Unrestricted		248,135.36			248,135.36
Net Assets, Unrestricted			\$28.39		28.39
Total Net Assets	<u><u>\$238,523.07</u></u>	<u><u>\$625,581.77</u></u>	<u><u>\$28.39</u></u>	<u><u>\$0.00</u></u>	<u><u>\$864,133.23</u></u>
Total Liabilities and Net Assets	<u><u>\$243,906.73</u></u>	<u><u>\$625,581.77</u></u>	<u><u>\$28.39</u></u>	<u><u>\$5,325,000.00</u></u>	<u><u>\$6,194,516.89</u></u>

Wynnmere East CDD

Statement of Activities

As of 3/31/2021

	General Fund	Debt Service Fund	Capital Projects Fund	General Long-Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$194,631.05				\$194,631.05
Other Income & Other Financing Sources	2,078.00				2,078.00
On-Roll Assessments		\$388,372.99			388,372.99
Total Revenues	<u>\$196,709.05</u>	<u>\$388,372.99</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$585,082.04</u>
<u>Expenses</u>					
Supervisor Fees	\$3,800.00				\$3,800.00
D&O Insurance	2,785.00				2,785.00
Trustee Services	1,858.69				1,858.69
District Management	19,999.98				19,999.98
Field Management	68.53				68.53
Engineering	475.00				475.00
Dissemination Agent	2,500.00				2,500.00
District Counsel	3,405.80				3,405.80
Assessment Administration	5,000.00				5,000.00
Postage & Shipping	63.19				63.19
Legal Advertising	411.24				411.24
Contingency	263.00				263.00
Web Site Maintenance	900.00				900.00
Dues, Licenses, and Fees	175.00				175.00
Electric	11,468.90				11,468.90
General Insurance	3,404.00				3,404.00
Property & Casualty	1,789.00				1,789.00
Landscaping Maintenance & Material	40,679.42				40,679.42
Interest Payments		\$140,246.88			140,246.88
Total Expenses	<u>\$99,046.75</u>	<u>\$140,246.88</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$239,293.63</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$21.66				\$21.66
Interest Income		\$8.98			8.98
Dividends		0.27			0.27
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$21.66</u>	<u>\$9.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30.91</u>
Change In Net Assets	\$97,683.96	\$248,135.36	\$0.00	\$0.00	\$345,819.32
Net Assets At Beginning Of Year	<u>\$140,839.11</u>	<u>\$377,446.41</u>	<u>\$28.39</u>	<u>\$0.00</u>	<u>\$518,313.91</u>
Net Assets At End Of Year	<u><u>\$238,523.07</u></u>	<u><u>\$625,581.77</u></u>	<u><u>\$28.39</u></u>	<u><u>\$0.00</u></u>	<u><u>\$864,133.23</u></u>

Wynnmere East CDD
 Budget to Actual
 For the Month Ending 03/31/2021

	Actual	Year To Date Budget	Variance	FY 2021 Adopted Budget
<u>Revenues</u>				
On-Roll Assessments	\$194,631.05	\$96,075.00	\$98,556.05	\$192,150.00
Other Income & Other Financing Sources	2,078.00	0.00	2,078.00	0.00
Carry Forward	0.00	7,699.98	(7,699.98)	15,400.00
Net Revenues	\$196,709.05	\$103,774.98	\$92,934.07	\$207,550.00
<u>General & Administrative Expenses</u>				
Supervisor Fees	\$3,800.00	\$1,800.00	\$2,000.00	\$3,600.00
D&O Insurance	2,785.00	1,500.00	1,285.00	3,000.00
Trustee Services	1,858.69	1,999.98	(141.29)	4,000.00
District Management	19,999.98	19,999.98	0.00	40,000.00
Field Management	68.53	750.00	(681.47)	1,500.00
Engineering	475.00	3,000.00	(2,525.00)	6,000.00
Dissemination Agent	2,500.00	2,500.02	(0.02)	5,000.00
District Counsel	3,405.80	4,999.98	(1,594.18)	10,000.00
Assessment Administration	5,000.00	2,500.02	2,499.98	5,000.00
Reamortization Schedule	0.00	124.98	(124.98)	250.00
Audit	0.00	2,500.02	(2,500.02)	5,000.00
Postage & Shipping	63.19	49.98	13.21	100.00
Copies	0.00	49.98	(49.98)	100.00
Legal Advertising	411.24	750.00	(338.76)	1,500.00
Contingency	263.00	10,000.08	(9,737.08)	20,000.00
Office Supplies	0.00	124.98	(124.98)	250.00
Web Site Maintenance	900.00	1,350.00	(450.00)	2,700.00
Dues, Licenses, and Fees	175.00	100.02	74.98	200.00
Electric	11,468.90	13,999.98	(2,531.08)	28,000.00
Aquatic Contract	0.00	3,000.00	(3,000.00)	6,000.00
General Insurance	3,404.00	1,849.98	1,554.02	3,700.00
Property & Casualty	1,789.00	75.00	1,714.00	150.00
Landscaping Maintenance & Material	40,679.42	28,999.98	11,679.44	58,000.00
Flower & Plant Replacement	0.00	1,750.02	(1,750.02)	3,500.00
Total General & Administrative Expenses	\$99,046.75	\$103,774.98	(\$4,728.23)	\$207,550.00
Total Expenses	\$99,046.75	\$103,774.98	(\$4,728.23)	\$207,550.00
Income (Loss) from Operations	\$97,662.30	\$0.00	\$97,662.30	\$0.00
<u>Other Income (Expense)</u>				
Interest Income	\$21.66	\$0.00	\$21.66	\$0.00
Total Other Income (Expense)	\$21.66	\$0.00	\$21.66	\$0.00
Net Income (Loss)	\$97,683.96	\$0.00	\$97,683.96	\$0.00

Wynnmere East Community Development District

Staff Reports