

Wynnmere East Community Development District

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The following is the proposed agenda for the Board of Supervisors Meeting for the Wynnmere East Community Development District, scheduled to be held on **Wednesday, July 12, 2023 at 7:00 p.m. at SouthShore Regional Library, 15816 Beth Shields Way, Ruskin, FL 33573.** The in-person 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 Minutes of the May 3, 2023 Board of Supervisors' Meeting**

Business Matters

2. **Review & Acceptance of FY 2022 Audit**
3. **Consideration of Payment Authorization No. 242 - 246**
4. **Ratification of Payment Authorization No. 238 - 241**
5. **Review of Monthly Financials**

Other Business

Staff Reports

- **District Counsel**
- **District Engineer**
- **District Manager**
 - **Review of June Inspection Report**
 - **Pond Maintenance**
 - **Plant Replacement**
 - **Follow up, Cat Trap Fever**

Supervisor Requests and Audience Comments

Adjournment



Wynnmere East Community Development District

Consideration of Minutes
of the May 3, 2023
Board of Supervisors' Meeting

MINUTES OF MEETING

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

Wednesday, May 3, 2023, at 7:00 p.m.

South Shore Regional Library

15816 Beth Shields Way

Ruskin, Florida 33573

Board Members present:

| | |
|----------------|---------------------|
| Mona Lewis | Chairperson |
| Fluffy Cazalas | Assistant Secretary |
| Travis Elijah | Assistant Secretary |
| Nikki Foster | Assistant Secretary |

Also Present:

| | | |
|----------------|------------------------|-------------|
| Jane Gaarlandt | PFM | |
| Kwame Jackson | PFM | (via phone) |
| Amy Champagne | PFM | (via phone) |
| Martha Ledford | Triad | |
| Whitney Sousa | Straley Robin Vericker | (via phone) |
| Cynthia Elijah | Public | |
| Holly Ramirez | Public | (via phone) |

FIRST ORDER OF BUSINESS

Roll Call to Confirm a Quorum

The meeting was called to order at 7:10 p.m. The Board Members and staff present are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments at this time.

THIRD ORDER OF BUSINESS

Consideration of Minutes of the April 5, 2023 Board of Supervisors' Meeting

The Board reviewed the minutes.

On motion by Ms. Cazalas, seconded by Ms. Foster, with all in favor, the Board of Supervisors for the Wynnmere East Community Development District approved the Minutes of the April 5, 2023 Board of Supervisors' Meeting.

FOURTH ORDER OF BUSINESS

Review of Letter from The Supervisor of Elections, Hillsborough County

Ms. Gaarlandt stated that there are 613 registered voters in the District as of April 15, 2023.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-09, Approving a Preliminary Budget for Fiscal Year 2024 and Setting a Public Hearing Date Thereon [Suggested Date: July 5, 2023]

Ms. Gaarlandt noted that this year’s budget would be increasing by about \$10,000 based on certain expenses. They have added hurricane clean-up to the budget as well as increasing the budget for electric. There was some discussion concerning regular landscape maintenance.

On motion by Ms. Foster, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors for the Wynnmere East Community Development District approved Resolution 2023-09, Approving a Preliminary Budget for Fiscal Year 2024 and Setting a Public Hearing Date for August 2, 2023 at this location or the Holiday Inn in case the Library is not available.

SIXTH ORDER OF BUSINESS

Ratification of Payment Authorization No. 235

On motion by Ms. Cazalas, seconded by Ms. Foster, with all in favor, the Board of Supervisors for the Wynnmere East Community Development District ratified Payment Authorization No. 235.

SEVENTH ORDER OF BUSINESS

Consideration of Payment Authorization Nos. 236 & 237

On motion by Ms. Cazalas, seconded by Ms. Lewis, with all in favor, the Board of Supervisors for the Wynnmere East Community Development District approved Payment Authorization Nos. 236 – 237.

EIGHTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the monthly financials.

NINTH ORDER OF BUSINESS

Staff Reports

District Counsel – Ms. Sousa provided a quick update concerning 11th Avenue and will be getting in contact with the engineer and sending a letter out within the next few weeks.

District Engineer – Not present.

District Manager – **Review of April Inspection Report**

Ms. Ledford stated that they have issued several work orders for Phase 1. There are currently open work-orders for the plants near the Phase 1 sign as well as the stormwater inlet. She suggested having the District Engineer go out and look at the issues causing the erosion. The new mulch has also been installed, the weeds and grass that were coming through have been sprayed. She noted that there are some shrubs dying near the entrance to Phase 2. Irrigation will be checked there.

Discussion of Aqualis Spraying/Planting Proposal

Ms. Gaarlandt stated that they have not yet received the proposal but will review it when it has been received.

TENTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

There was mention of a resident wanting to plant trees in the common areas. This had been addressed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On motion by Ms. Cazalas, seconded by Mr. Elijah, with all in favor, the May 3, 2023, Meeting of the Board of Supervisors for the Wynnmere East Community Development District.

Secretary / Assistant Secretary

Chair / Vice Chair

Wynnmere East Community Development District

Review & Acceptance of FY 2022 Audit

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Wynnmere East Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedule is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 21, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Wynnmere East Community Development District, Hillsborough County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$3,157,501).
- The change in the District's total net position in comparison with the prior fiscal year was \$66,135, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$564,456 an increase of \$25,151 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items and deposits, assigned for subsequent year's expenditures, restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

| | NET POSITION | |
|--|-----------------------|-----------------------|
| | SEPTEMBER 30, | |
| | 2022 | 2021 |
| Assets, excluding capital assets | \$ 575,109 | \$ 553,777 |
| Capital assets, net of depreciation | 1,509,489 | 1,569,869 |
| Total assets | <u>2,084,598</u> | <u>2,123,646</u> |
| Liabilities, excluding long-term liabilities | 124,192 | 129,678 |
| Long-term liabilities | 5,117,907 | 5,217,604 |
| Total liabilities | <u>5,242,099</u> | <u>5,347,282</u> |
| Net Position | | |
| Net investment in capital assets | (3,608,390) | (3,647,707) |
| Restricted for debt service | 291,725 | 277,432 |
| Unrestricted | 159,164 | 146,639 |
| Total net position | <u>\$ (3,157,501)</u> | <u>\$ (3,223,636)</u> |

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

| CHANGES IN NET POSITION | | |
|---|-----------------------|-----------------------|
| FOR THE FISCAL YEAR ENDED SEPTEMBER 30, | | |
| | 2022 | 2021 |
| Revenues: | | |
| Program revenues | | |
| Charges for services | \$ 581,208 | \$ 593,943 |
| Operating grants and contributions | 1,942 | 25 |
| General revenues | - | 2,100 |
| Total revenues | <u>583,150</u> | <u>596,068</u> |
| Expenses: | | |
| General government | 91,771 | 101,979 |
| Maintenance and operations | 150,114 | 152,984 |
| Interest | 275,130 | 279,129 |
| Total expenses | <u>517,015</u> | <u>534,092</u> |
| Change in net position | <u>66,135</u> | <u>61,976</u> |
| Net position - beginning | <u>(3,223,636)</u> | <u>(3,285,612)</u> |
| Net position - ending | <u>\$ (3,157,501)</u> | <u>\$ (3,223,636)</u> |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022, was \$517,015. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments. The decrease in current fiscal year expenses is primarily the result of an decrease in landscaping maintenance related expenditures.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$1,811,389 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$301,900 has been taken, which resulted in a net book value of \$1,509,489. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$5,125,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wynnmere East Community Development District's Finance Department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

| | Governmental Activities |
|----------------------------------|----------------------------|
| ASSETS | |
| Cash | \$ 163,593 |
| Assessments receivable | 4,612 |
| Interest receivable | 655 |
| Prepays and deposits | 4,684 |
| Restricted assets: | |
| Investments | 401,565 |
| Capital assets: | |
| Depreciable, net | 1,509,489 |
| Total assets | 2,084,598 |
| LIABILITIES | |
| Accounts payable | 10,653 |
| Accrued interest payable | 113,539 |
| Non-current liabilities: | |
| Due within one year | 110,000 |
| Due in more than one year | 5,007,907 |
| Total liabilities | 5,242,099 |
| NET POSITION | |
| Net investment in capital assets | (3,608,390) |
| Restricted for debt service | 291,725 |
| Unrestricted | 159,164 |
| Total net position | \$ (3,157,501) |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| <u>Functions/Programs</u> | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|-------------------------------|------------------|----------------------------|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | Governmental Activities |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 91,771 | \$ 91,771 | \$ - | \$ - |
| Maintenance and operations | 150,114 | 102,259 | - | (47,855) |
| Interest on long-term debt | 275,130 | 387,178 | 1,942 | 113,990 |
| Total governmental activities | 517,015 | 581,208 | 1,942 | 66,135 |
| | | Change in net position | | 66,135 |
| | | Net position - beginning | | (3,223,636) |
| | | Net position - ending | | \$ (3,157,501) |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | Major Funds | | | Total Governmental Funds |
|--------------------------------------|-------------------|-------------------|---------------------|--------------------------------|
| | General | Debt Service | Capital Projects | |
| ASSETS | | | | |
| Cash | \$ 163,593 | \$ - | \$ - | \$ 163,593 |
| Investments | - | 401,537 | 28 | 401,565 |
| Assessments receivable | 1,540 | 3,072 | - | 4,612 |
| Interest receivable | - | 655 | - | 655 |
| Prepaid items and deposits | 4,684 | - | - | 4,684 |
| Total assets | <u>\$ 169,817</u> | <u>\$ 405,264</u> | <u>\$ 28</u> | <u>\$ 575,109</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 10,653 | \$ - | \$ - | \$ 10,653 |
| Total liabilities | <u>10,653</u> | <u>-</u> | <u>-</u> | <u>10,653</u> |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Prepaid items and deposits | 4,684 | - | - | 4,684 |
| Restricted for: | | | | |
| Debt service | - | 405,264 | - | 405,264 |
| Capital projects | - | - | 28 | 28 |
| Assigned for: | | | | |
| Subsequent year's expenditures | 25,932 | - | - | 25,932 |
| Unassigned | 128,548 | - | - | 128,548 |
| Total fund balances | <u>159,164</u> | <u>405,264</u> | <u>28</u> | <u>564,456</u> |
| Total liabilities and fund balances | <u>\$ 169,817</u> | <u>\$ 405,264</u> | <u>\$ 28</u> | <u>\$ 575,109</u> |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 564,456

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

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

| | | |
|--------------------------|------------------|-----------|
| Cost of capital assets | 1,811,389 | |
| Accumulated depreciation | <u>(301,900)</u> | 1,509,489 |

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

| | | |
|---|--------------|------------------------------|
| Accrued interest payable | (113,539) | |
| Bonds payable | (5,125,000) | |
| Unamortized bond issuance discount | <u>7,093</u> | <u>(5,231,446)</u> |
| Net position of governmental activities | | <u><u>\$ (3,157,501)</u></u> |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | Major Funds | | | Total Governmental Funds |
|--|-------------------|-------------------|---------------------|--------------------------------|
| | General | Debt Service | Capital Projects | |
| REVENUES | | | | |
| Assessments | \$ 194,030 | \$ 387,178 | \$ - | \$ 581,208 |
| Interest income | - | 1,942 | - | 1,942 |
| Total revenues | <u>194,030</u> | <u>389,120</u> | <u>-</u> | <u>583,150</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 91,771 | - | - | 91,771 |
| Maintenance and operations | 89,734 | - | - | 89,734 |
| Debt service: | | | | |
| Principal | - | 100,000 | - | 100,000 |
| Interest | - | 276,494 | - | 276,494 |
| Total expenditures | <u>181,505</u> | <u>376,494</u> | <u>-</u> | <u>557,999</u> |
| Excess (deficiency) of revenues over (under) expenditures | 12,525 | 12,626 | - | 25,151 |
| Fund balances - beginning | <u>146,639</u> | <u>392,638</u> | <u>28</u> | <u>539,305</u> |
| Fund balances - ending | <u>\$ 159,164</u> | <u>\$ 405,264</u> | <u>\$ 28</u> | <u>\$ 564,456</u> |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | | |
|---|----|----------------------|
| Net change in fund balances - total governmental funds | \$ | 25,151 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities. | | (60,380) |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | | 100,000 |
| Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. | | (303) |
| The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements. | | <u>1,667</u> |
| Change in net position of governmental activities | \$ | <u><u>66,135</u></u> |

See notes to the financial statements

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Wynnmere East Community Development District ("District") was established by Ordinance No. 15-2, adopted by Hillsborough County, Florida on January 13, 2015 and created pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

Prepaid Items

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

Capital Assets

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

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

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

| <u>Assets</u> | <u>Years</u> |
|---------------------------|--------------|
| Entry feature and signage | 30 |
| Stormwater facilities | 30 |

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2022:

| | Amortized Cost | Credit Risk | Maturities |
|---|-------------------|-------------|--|
| First American Government Obligations Fund CL Y | \$ 401,565 | S&P AAAm | Weighted average of the portfolio: 14 days |
| Total Investments | <u>\$ 401,565</u> | | |

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|--|----------------------|-------------|------------|-------------------|
| <u>Governmental activities</u> | | | | |
| Capital assets, being depreciated | | | | |
| Entry feature and signage | \$ 758,697 | \$ - | \$ - | \$ 758,697 |
| Stormwater facilities | 1,052,692 | - | - | 1,052,692 |
| Total capital assets, being depreciated | 1,811,389 | - | - | 1,811,389 |
| Less accumulated depreciation for: | | | | |
| Entry feature and signage | 101,160 | 25,290 | - | 126,450 |
| Stormwater facilities | 140,360 | 35,090 | - | 175,450 |
| Total accumulated depreciation | 241,520 | 60,380 | - | 301,900 |
| Total capital assets, being depreciated, net | 1,569,869 | (60,380) | - | 1,509,489 |
| Governmental activities capital assets | \$ 1,569,869 | \$ (60,380) | \$ - | \$ 1,509,489 |

Depreciation expense was charged to maintenance and operations expense.

NOTE 6 – LONG-TERM LIABILITIES

On March 9, 2016, the District issued \$6,140,000 of Special Assessment Bonds, Series 2016 consisting of \$620,000 Term Bonds due on May 1, 2022 with a fixed interest rate of 4%, \$975,000 Term Bonds due on May 1, 2029 with a fixed interest rate of 5%, \$1,395,000 Term Bonds due on May 1, 2036 with a fixed interest rate of 5.125%, and \$3,150,000 Term Bonds due on May 1, 2046 with a fixed interest rate of 5.5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the Series 2016 project. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2046.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-------------|------------------|---------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Series 2016 Bonds | \$ 5,225,000 | \$ - | \$ 100,000 | \$ 5,125,000 | \$ 110,000 |
| Less: issuance discount | (7,396) | - | (303) | (7,093) | - |
| Total | <u>\$ 5,217,604</u> | <u>\$ -</u> | <u>\$ 99,697</u> | <u>\$ 5,117,907</u> | <u>\$ 110,000</u> |

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending September 30: | Governmental Activities | | |
|------------------------------|-------------------------|---------------------|---------------------|
| | Principal | Interest | Total |
| 2023 | \$ 110,000 | \$ 272,494 | \$ 382,494 |
| 2024 | 115,000 | 266,994 | 381,994 |
| 2025 | 120,000 | 261,244 | 381,244 |
| 2026 | 130,000 | 255,244 | 385,244 |
| 2027 | 135,000 | 248,744 | 383,744 |
| 2028-2033 | 795,000 | 1,133,613 | 1,928,613 |
| 2033-2037 | 1,020,000 | 909,181 | 1,929,181 |
| 2038-2042 | 1,335,000 | 604,725 | 1,939,725 |
| 2043-2045 | 1,365,000 | 192,225 | 1,557,225 |
| | <u>\$ 5,125,000</u> | <u>\$ 4,144,462</u> | <u>\$ 9,269,462</u> |

NOTE 7 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 8 – MANAGEMENT COMPANY

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

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|------------------|------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Assessments | \$ 192,150 | \$ 192,150 | \$ 194,030 | \$ 1,880 |
| Total revenues | 192,150 | 192,150 | 194,030 | 1,880 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 116,225 | 116,225 | 91,771 | 24,454 |
| Maintenance and operations | 100,850 | 100,850 | 89,734 | 11,116 |
| Total expenditures | 217,075 | 217,075 | 181,505 | 35,570 |
| Excess (deficiency) of revenues over (under) expenditures | (24,925) | (24,925) | 12,525 | 37,450 |
| OTHER FINANCING SOURCES | | | | |
| Carry forward | 24,925 | 24,925 | - | (24,925) |
| Total other financing sources | 24,925 | 24,925 | - | (24,925) |
| Net change in fund balances | \$ - | \$ - | 12,525 | \$ 12,525 |
| Fund balance - beginning | | | 146,639 | |
| Fund balance - ending | | | \$ 159,164 | |

See notes to required supplementary information

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2022, was amended to reallocate appropriations. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

| <u>Element</u> | <u>Comments</u> |
|---|--|
| Number of district employees compensated at 9/30/2022 | 0 |
| Number of independent contractors compensated in September 2022 | 9 |
| Employee compensation for FYE 9/30/2022 (paid/accrued) | 0 |
| Independent contractor compensation for FYE 9/30/2022 | \$124,739 |
| Construction projects to begin on or after October 1; (\$65K) | Not applicable |
| Budget variance report | See page 22 |
| Ad Valorem taxes; | Not applicable |
| Millage rate FYE 9/30/2021 | Not applicable |
| Ad valorem taxes collected FYE 9/30/2021 | Not applicable |
| Outstanding Bonds: | Not applicable |
| | |
| Non ad valorem special assessments; | |
| Special assessment rate FYE 9/30/2021 | Operations and maintenance - \$646.88 Debt service - \$1,303.19 |
| Special assessments collected FYE 9/30/2021 | \$581,208 |
| Outstanding Bonds: | |
| Series 2016, due May 1, 2046 | See Note 6 for details |
| | |



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

To the Board of Supervisors
Wynnmere East Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 21, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 21, 2023



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

To the Board of Supervisors
Wynnmere East Community Development District
Hillsborough County, Florida

We have examined Wynnmere East Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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

June 21, 2023



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

To the Board of Supervisors
Wynnmere East Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated June 21, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 30, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

June 21, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Wynnmere East Community Development District

Consideration of
Payment Authorization Nos. 242 - 246

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 242

6/6/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|--------------|---|-----------------|----------------------|
| 1 | Aqualis Maintenance - Inspection: May 2023 | PSI-2020-127599 | \$ 422.54 |
| 2 | Business Observer Legal Advertising on 05/26/23 | 23-01618H | \$ 52.50 |
| 3 | VGlobal Tech Quarter 2 ADA Audit | 4543 | \$ 300.00 |
| | Monthly Website Fee: May 2023 | 5048 | \$ 110.00 |
| Subtotal | | | \$ 885.04 |
| TOTAL | | | \$ 885.04 |

Board Member

RECEIVED
By Amy Champagne at 1:08 pm, May 30, 2023

Bill To:

Wynnmere East CDD
c/o Amy Champagne
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817
champagnea@pfm.com

Invoice # PSI-2020-127599
Invoice Date: May 30, 2023
Due Date: June 29, 2023

| Qty | Unit | Description | Rate | Amount | Tax |
|-----|---------|---|--------|--------|-----|
| 1 | Per Job | May Maintenance - Inspection/Debris Removal | 422.54 | 422.54 | |

Service Location

PFM Group - FL - Wynnmere East Ruskin - Ruskin
Ruskin, FL 33570

| | | |
|------------|----|--------|
| SubTotal | \$ | 422.54 |
| Tax | \$ | 0.00 |
| Total | \$ | 422.54 |
| Amount Due | \$ | 422.54 |

Notes:

- Stormwater Full Service: Preventative Maintenance + Inspection
- Full inspection and vegetative maintenance of above-ground stormwater assets
- Full inspection and maintenance of underground assets
- Mowed and trimmed assets and reduced vegetation to compliance height
- Removed trash and debris from site
- No significant sediment accumulation that would disrupt stormwater flow
- All stormwater assets functioning as intended

Please remit payment to:

NEW RESTORATION AND RECOVERY
SERVICES
PO BOX 670612
DALLAS TX 75267-0612

Terms: Net 30 Days

| Work Order Overview | |
|---|--|
| Site Number | Wynnmere East Ruskin |
| City | Ruskin |
| State | FL |
| Client/Customer | PFM Group - FL - Wynnmere East Ruskin - Ruskin |
| Client WO/PO/Permid # | |
| Service Completion Date | 5/26/2023 |
| Arrival Time | 8:55 AM |
| Departure Time | 12:30 PM |
| Time on Site | 216.50 Hours |
| Vendor/Contractor | Aqualis |
| Vendor Work Order # | W-96194 |
| Inspector's Name | James King |
| Has there been a rain event in the last 48 hours? | Yes |
| Service Type | Stormwater Service |
| Service Description | SW: Full Service Preventative Maintenance + Inspection |
| Plans were available? | No |

| Stormwater Control Measure (SCM) Assets on site: | |
|--|-----|
| # of Ponds (Dry or Wet) | 2 |
| # of Curb Inlets/Drop Inlets/Catch Basins | 0 |
| # of Dry Wells | 0 |
| # of Flumes (concrete or rip rap) | 0 |
| # of Fountains or Aerators | 0 |
| # of SW Lift Station | 0 |
| Receiving Dock (dock drain, sump pump, trench drain, etc.) | N/A |
| # of Wetlands or Preserves | 0 |
| # of Bioretention Cells | 0 |
| # of Grassed Swales | 1 |
| # of Oil Water Separator(OWS) / Proprietary Device(s) | 0 |
| # Other Green Infrastructure (Green Roof, etc.) | 1 |
| Other SCM | |

| Preventative Maintenance Activities: | |
|--|---|
| All SCM Assets on site were inspected, maintained, and documented | Yes |
| Outfall/discharge identified as | Underground |
| Outfall/discharge maintained | Yes |
| Are there vegetated SCM assets on site? | Yes |
| Outside dam slope maintained | Yes |
| Outlet Control Structure/Riser structurally inspected | Yes |
| Water level is currently at normal pool, or low flow elevation | Yes |
| Vegetation has been maintained away from the fenceline | NA |
| Turf was mowed to height within compliance | Yes |
| If present, invasive or nuisance vegetation was managed | Yes |
| If present, native vegetation was pruned of dead material or left to thrive | Yes |
| Sediment was managed at the following asset(s) during Preventative Maintenance | N/A |
| If present, floatable trash/debris was removed from Manholes or Catch Basins | Yes |
| Trash and Debris Volume removed from site (42-gal bags) | 2 |
| The following observation(s) will be monitored, and not logged as a Found in Field | N/A |
| Observations requiring additional review or corrective action were logged in Found in Field | N/A |
| Additional observations, activities, or items in progress performed during Preventative Maintenance | Inspected and maintained stormwater assets. |

Pre-Work and Post-Work Photos

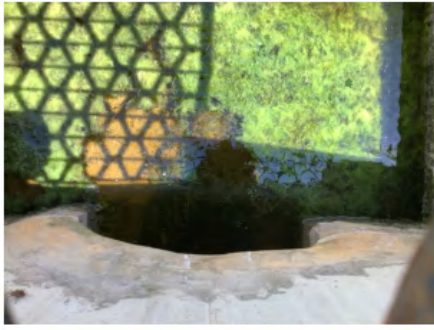
Pre-Work Photos





Post-Work Photos







Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 23-01618H

Date 05/26/2023

Attn: Wynnmere East CDD
PFM Group Consulting LLC
3501 QUADRANGLE BLVD., STE. 280
ORLANDO FL 32817

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description

Amount

| | |
|--|---------|
| Serial # 23-01618H P.O./Ref.# Attn: Amy Champagne | \$52.50 |
| Notice of Public Meeting Wynnmere East Community Development District RE: Wynnmere East CDD Board of Supervisors Meeting on June 7, 2023 at 7:00 p.m. Published: 5/26/2023 | |

Important Message

Please include our Serial #
on your check

Pay by credit card online:
[https://legals.
businessobserverfl.
com/send-payment/](https://legals.businessobserverfl.com/send-payment/)

Paid
Total **\$52.50**

Payment is expected within 30 days of the
first publication date of your notice.

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Serial Number
23-01618H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Diana L. Ewing who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Meeting Wynnmere East Community Development District

in the matter of Wynnmere East CDD Board of Supervisors Meeting on June 7, 2023 at 7:00 p.m.

in the Court, was published in said newspaper by print in the issues of 5/26/2023

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

NOTICE OF PUBLIC MEETING WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Wynnmere East Community Development District ("Board") will hold its regular Board Meeting on Wednesday, June 7, 2023, at 7:00 p.m. at the Southshore Regional Library, 15816 Beth Shields Way, Ruskin, Florida 33573. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

A copy of the agenda for the meeting may be obtained at the offices of the District Manager, PFM Group Consulting LLC, located at 3501 Quadrangle Blvd., Suite 270, Orlando 32817, (407) 723-5900, during normal business hours, or from the District's website <http://wynnmereeastcdd.com/>.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at the meetings should contact the District Office at (407) 723-5900 at least forty-eight hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Any person who decides to appeal any action taken at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jane Gaarlandt
District Manager
May 26, 2023

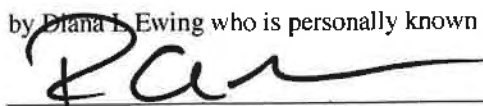
23-01618H



Diana L. Ewing

Sworn to and subscribed, and personally appeared by physical presence before me,
26th day of May, 2023 A.D.

by Diana L. Ewing who is personally known to me.



Notary Public, State of Florida
(SEAL)



Pamela A. Nelson
Comm.: HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF PUBLIC MEETING

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

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Jane Gaarlandt
District Manager
May 26, 2023

23-01618H

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED
By Amy Champagne at 4:46 pm, Jun 06, 2023

BILL TO
Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4543
DATE 12/01/2022
DUE DATE 12/01/2022
TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|--|-----|--------|--------|
| | Audits:Quarterly ADA & WCAG Audits Quarterly ADA & WCAG Audits for all new content and document conversions for the website. | 1 | 300.00 | 300.00 |

Invoice for Quarter 4 ADA Audit.

BALANCE DUE

\$300.00

Please make check payable to VGlobalTech.

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED

By Amy Champagne at 4:42 pm, Jun 06, 2023

BILL TO

Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 5048

DATE 05/01/2023

DUE DATE 05/01/2023

TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|---|-----|--------|--------|
| | Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions. | 1 | 110.00 | 110.00 |

Please make check payable to VGlobalTech.

BALANCE DUE

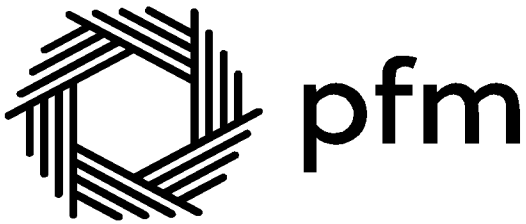
\$110.00

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 243
6/7/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|-------------|-------------------------------|-------------------|-------------------------|
| 1 | PFM Group Consulting | | |
| | Postage: Apr 2023 | OE-EXP-05-2023-55 | \$ 0.60 |
| 2 | VGlobal Tech | | |
| | Monthly Website Fee: Feb 2023 | 4766 | \$ 110.00 |
| | Monthly Website Fee: Mar 2023 | 4845 | \$ 110.00 |
| | Monthly Website Fee: Apr 2022 | 4957 | \$ 110.00 |
| | Quarter 3 ADA Audit | 4306 | \$ 300.00 |
| | Quarter 1 ADA Audit | 4898 | \$ 300.00 |
| | | Subtotal | \$ 930.60 |
| | | TOTAL | \$ 930.60 |

Board Member



| Date | Invoice Number |
|---------------|-------------------|
| May 31, 2023 | OE-EXP-05-2023-55 |
| Payment Terms | Due Date |
| Upon Receipt | May 31, 2023 |

RECEIVED
By ryana at 4:32 pm, Jun 07, 2023

Bill To:
Wynnmere East Community Development District
c/o PFM Group Consulting District Accounting
Department
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
United States of America

Company Address:
1735 Market Street
42nd Floor
Philadelphia, PA 19103
+1 (215) 5676100

Remittance Options:

Via Mail:

PFM Group Consulting LLC
PO Box 65126
Baltimore, MD 21264-5126
United States of America

RE: April 2023 Postage \$0.60

| | |
|-------------------------|---------------------|
| Expenses | \$0.60 |
| Total Amount Due | <u>\$.60</u> |

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED

By Amy Champagne at 8:19 am, Jun 07, 2023

BILL TO

Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4766

DATE 02/01/2023

DUE DATE 02/01/2023

TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|---|-----|--------|--------|
| | Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions. | 1 | 110.00 | 110.00 |

Please make check payable to VGlobalTech.

BALANCE DUE

\$110.00

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED
By Amy Champagne at 8:03 am, Jun 07, 2023

BILL TO
Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4845
DATE 03/01/2023
DUE DATE 03/01/2023
TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|---|-----|--------|--------|
| | Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions. | 1 | 110.00 | 110.00 |

Please make check payable to VGlobalTech.

BALANCE DUE

\$110.00

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED

By Amy Champagne at 7:44 am, Jun 07, 2023

BILL TO

Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4957

DATE 04/01/2023

DUE DATE 04/01/2023

TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|---|-----|--------|--------|
| | Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions. | 1 | 110.00 | 110.00 |

Please make check payable to VGlobalTech.

BALANCE DUE

\$110.00

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED
By Amy Champagne at 7:32 am, Jun 07, 2023

BILL TO
Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4306
DATE 09/30/2022
DUE DATE 09/30/2022
TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|--|-----|--------|--------|
| | Audits:Quarterly ADA & WCAG Audits Quarterly ADA & WCAG Audits for all new content and document conversions for the website. | 1 | 300.00 | 300.00 |

Invoice for Quarter 3 ADA Audit.

BALANCE DUE

\$300.00

Please make check payable to VGlobalTech.

VGlobalTech
636 Fanning Drive
Winter Springs, FL 32708 US
contact@vglobaltech.com
www.vglobaltech.com



INVOICE

RECEIVED
By Amy Champagne at 3:00 pm, Jun 07, 2023

BILL TO
Wynnmere East CDD
3501 Quadrangle Boulevard,
Suite 270, Orlando, FL 32817

INVOICE # 4898
DATE 03/31/2023
DUE DATE 03/31/2023
TERMS Due on receipt

| DATE | ACTIVITY | QTY | RATE | AMOUNT |
|------|--|-----|--------|--------|
| | Audits:Quarterly ADA & WCAG Audits Quarterly ADA & WCAG Audits for all new content and document conversions for the website. | 1 | 300.00 | 300.00 |

Invoice for Quarter 1 ADA Audit.

BALANCE DUE

\$300.00

Please make check payable to VGlobalTech.

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 244

6/19/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|--------------|---|------------------------------------|-------------------------|
| 1 | PFM Group Consulting District Management Fee: Jun 2023 Postage/FedEx: May 2021 | DM-06-2023-57 OE-EXP-06-2023-46 | \$ 3,333.33 \$ 0.60 |
| 2 | Straley Robin Vericker Legal Counsel Through 05/15/2023 | 23272 | \$ 1,820.55 |
| Subtotal | | | \$ 5,154.48 |
| TOTAL | | | \$ 5,154.48 |

Board Member



| Date | Invoice Number |
|---------------|----------------|
| June 6, 2023 | DM-06-2023-57 |
| Payment Terms | Due Date |
| Upon Receipt | June 6, 2023 |

RECEIVED
By ryana at 10:30 am, Jun 09, 2023

Bill To:
Wynnmere East Community Development District
c/o PFM Group Consulting District Accounting
Department
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
United States of America

Company Address:
1735 Market Street
42nd Floor
Philadelphia, PA 19103
+1 (215) 5676100

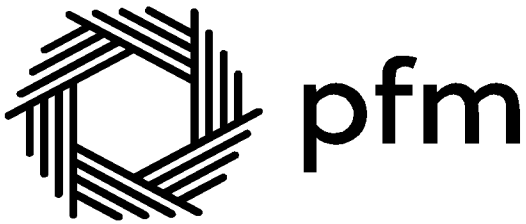
Remittance Options:

Via Mail:

PFM Group Consulting LLC
PO Box 65126
Baltimore, MD 21264-5126
United States of America

RE: District Management Fee: June 2023

| | |
|-------------------------|-------------------|
| Professional Fees | \$3,333.33 |
| Total Amount Due | \$3,333.33 |



| Date | Invoice Number |
|---------------|-------------------|
| June 9, 2023 | OE-EXP-06-2023-46 |
| Payment Terms | Due Date |
| Upon Receipt | June 9, 2023 |

RECEIVED
By ryana at 2:10 pm, Jun 09, 2023

Bill To:
Wynnmere East Community Development District
c/o PFM Group Consulting District Accounting
Department
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
United States of America

Company Address:
1735 Market Street
42nd Floor
Philadelphia, PA 19103
+1 (215) 5676100

Remittance Options:

Via Mail:

PFM Group Consulting LLC
PO Box 65126
Baltimore, MD 21264-5126
United States of America

RE: May 2023 Postage \$0.60

| | |
|-------------------------|---------------------|
| Expenses | \$0.60 |
| Total Amount Due | <u>\$.60</u> |

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Wynnmere East Community Development District
c/o PFM GROUP CONSULTING, LLC
12051 Corporate Blvd.
Orlando, FL 32817

June 13, 2023

Client: 001505

Matter: 000001

Invoice #: 23272

RECEIVED

By Amy Champagne at 1:23 pm, Jun 13, 2023

Page: 1

RE: General

For Professional Services Rendered Through May 15, 2023

SERVICES

| Date | Person | Description of Services | Hours | Amount |
|-----------------------------|--------|---|-------|------------|
| 4/19/2023 | LB | FINALIZE RESOLUTION SETTING PUBLIC HEARING ON FY 2023/2024 BUDGET; PREPARE CORRESPONDENCE TO J. GAARLANDT RE SAME. | 0.3 | \$52.50 |
| 4/26/2023 | WAS | REVIEW 2022 AUDIT RESPONSE LETTER. | 0.2 | \$61.00 |
| 4/26/2023 | LB | REVIEW AUDITOR REQUEST LETTER; PREPARE RESPONSE LETTER FOR FISCAL YEAR ENDED SEPTEMBER 30, 2022. | 0.5 | \$87.50 |
| 4/27/2023 | JMV | REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE LETTER. | 0.9 | \$337.50 |
| 5/1/2023 | WAS | COMMUNICATIONS REGARDING CONSTRUCTION DAMAGE TO PHASE 1 DRAINAGE SWALE; REVIEW COUNTY RECORDS FOR OWNERSHIP AND MAINTENANCE RESPONSIBILITIES OF THE AREA. | 1.4 | \$427.00 |
| 5/2/2023 | WAS | REVIEW PRIOR COMMUNICATIONS WITH CONSTRUCTION COMPANY REGARDING SEDIMENT BUILD UP IN PHASE 1 SWALE, PROPOSAL FOR REPAIR WORK AND PHOTOS OF THE DAMAGE, REVIEW MAP OF AREA FOR LOCATION OF CONSTRUCTION WORK; REVIEW AGENDA FOR MONTHLY BOARD OF SUPERVISORS MEETING, COMMUNICATIONS WITH J. GAARLANDT REGARDING SAME. | 1.5 | \$457.50 |
| 5/3/2023 | WAS | COMMUNICATIONS WITH J. GAARLANDT REGARDING PHASE 1 SWALE. | 0.2 | \$61.00 |
| 5/3/2023 | WAS | PREPARE FOR AND ATTEND BOARD OF SUPERVISORS MEETING. | 1.1 | \$335.50 |
| Total Professional Services | | | 6.1 | \$1,819.50 |

DISBURSEMENTS

| Date | Description of Disbursements | Amount |
|-------------|-------------------------------------|-------------------|
| 4/27/2023 | Postage | \$0.60 |
| 5/15/2023 | Photocopies | \$0.45 |
| | Total Disbursements | <u>\$1.05</u> |
| | Total Services | \$1,819.50 |
| | Total Disbursements | \$1.05 |
| | Total Current Charges | \$1,820.55 |
| | Previous Balance | \$2,102.30 |
| | PAY THIS AMOUNT | \$3,922.85 |

Please Include Invoice Number on all Correspondence

Outstanding Invoices

| Invoice Number | Invoice Date | Services | Disbursements | Interest | Tax | Total |
|------------------------------------|--------------|------------|---------------|----------|--------|-------------------|
| 23115 | May 11, 2023 | \$2,100.50 | \$1.80 | \$0.00 | \$0.00 | \$3,922.85 |
| Total Remaining Balance Due | | | | | | \$3,922.85 |

AGED ACCOUNTS RECEIVABLE

| 0-30 Days | 31-60 Days | 61-90 Days | Over 90 Days |
|------------|------------|------------|--------------|
| \$1,820.55 | \$2,102.30 | \$0.00 | \$0.00 |

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 245
6/26/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|--------------|--|--|--|
| 1 | TECO (Paid online) 1725 11th Ave NE; 04/29/23-05/30/23 Wynnmere East Ph 1; 04/29/23-05/30/23 11th Ave NE/18th St NE; 04/29/23-05/30/23 | Acct: 211005933836 Acct: 211005934289 Acct: 221001988080 | \$ 26.70 \$ 1,207.44 \$ 1,847.45 |
| Subtotal | | | \$ 3,081.59 |
| TOTAL | | | \$ 3,081.59 |

Board Member



WYNNMERE EAST COMMUNITY S
1725 11TH AVE NE
RUSKIN, FL 33570-7933 S

Amount Due: 26.70

Due Date: June 26, 2023
Account #: 211005933836

RECEIVED
By A Ryan at 5:26 pm, Jun 21, 2023

Account Summary

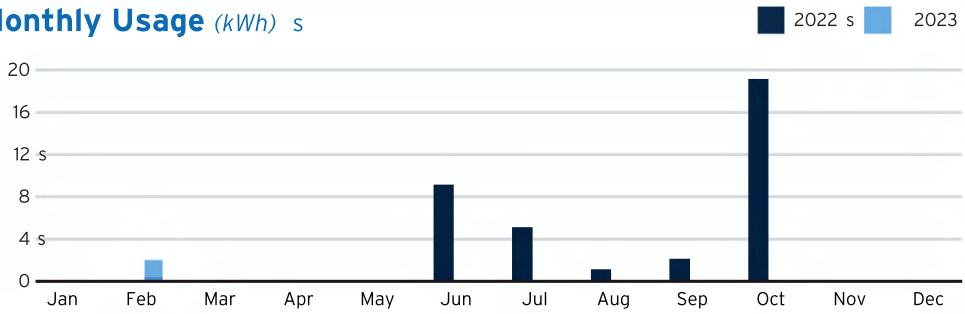
| | |
|--|----------------|
| Current Service Period: April 29, 2023 - May 30, 2023 S | |
| Previous Amount Due | \$25.03 |
| Payment(s) Received Since Last Statement | -\$25.03 |
| Current Month's Charges | \$26.70 |
| Amount Due by June 26, 2023 | 26.70 S |

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to learn more about your redesigned bill and soon-to-come Interactive Bill.

Monthly Usage (kWh) S



Learn about our redesigned bill and get deeper insights about our usage by visiting TECOaccount.com

REPORT A POWER OUTAGE

USE ANY OPTION BELOW:

- Log into TECOaccount.com
- Report and check status at TampaElectric.com/OutageMap
- Text OUT to 27079*
- Call 877-588-1010**

* If we don't recognize your number, register at TECOaccount.com.

** 12-digit account number and zip code required.

To ensure prompt credit, please return this portion of this bill with your payment.



Account #: 211005933836
Due Date: June 26, 2023

 **Pay your bill online at TampaElectric.com S**
See reverse side of your paystub for more ways to pay. S

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now. S

Amount Due: S \$26.70

Payment Amount: \$ _____

646445684478

WYNNMERE EAST COMMUNITY S
12051 CORPORATE BLVD
ORLANDO, FL 32817-1450

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO S
Please write your account number on the memo line of your check. S

646445684478211005933836000000026709



Service For: t
 1725 11TH AVE NE t
 RUSKIN, FL 33570-7933 t

Account #: 2 005933836
Statement Date: June 05, 2023
Charges Due: June 26, 2023

Meter Reading

Service Period: Apr 29, 2023 - May 30, 2023 **Rate Schedule:** General Service - Non Demand t

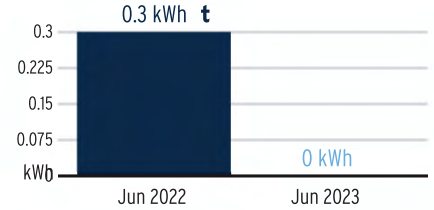
| Meter Number | Read Date | Current Reading | - | Previous Reading | = | Total Used | Multiplier | Billing Period |
|--------------|--------------|-----------------|---|------------------|---|------------|------------|----------------|
| 1000530032 | 05/30/2023 t | 1,789 t | | 1,789 t | | 0 kWh | 1 | 32 Days |

Charge Details

| | | |
|---|-----------------------|----------------|
| Electric Charges t | | |
| Daily Basic Service Charge | 32 days @ \$0.75000 t | \$24.00 |
| Florida Gross Receipt Tax | | \$0.62 t |
| Electric Service Cos | | 24.62 |
| Service Tax | | \$2.08 |
| Total Electric Cos, Local Fees and Taxes | | \$26.70 |

Total Current Month's Charges 26.70

Avg kWh Used Per Day





Important Messages


Removing Your Envelope. We've noticed that you have been paying your bill electronically lately. To help cut down on clutter and waste, we're no longer including reminder envelopes with your bill. Should you wish to mail in your payments, you can request a paper envelope by calling 813-223-0800 or simply send a registered envelope and address it to TECO P.O. Box 31318, Tampa, Florida 33631-3318. t


For more information on your bill and orders regarding your charges, please visit TampaElectric.com


Ways To Pay Your Bill

- 

Bank Draft
 Visit TECOaccount.com or call to see recurring or one time payments via checking or savings account. t
- 

In-Person
 Find list of Payment Agencies at TampaElectric.com
- 

Mail A Check
Payments:
 TECO
 P.O. Box 31318 t
 Tampa, FL 33631-3318 t
 Mail your payments in the enclosed envelope. t
- 

Credit or Debit Card t
 Pay by credit Card through KUBRA EZ-Pay TECOaccount.com. t
 Convenience fee will be charged. t
- 

Phone t
 Toll Free: t
866-689-6469 t
- All Other t Correspondences:**
 Tampa Electric
 P.O. Box 111
 Tampa, FL 33601-0111

Contact Us

- Online:**
Tampa Electric.com
- Phone:**
Commercial Customer Care: 866-832-6249
Residential Customer Care: t 813-223-0800 (Hillsborough) 863-299-0800 (Polk County) 888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1
- Power Outage:** 877-588-1010
- Energy-Saving Programs:** 813-275-3909

Please Note: If you choose to pay your bill by mail, you are responsible for ensuring that the bill is delivered to the correct address. If you are unable to deliver the bill, you may be responsible for the cost of the bill. If you are unable to deliver the bill, you may be responsible for the cost of the bill. If you are unable to deliver the bill, you may be responsible for the cost of the bill.

Account Details

[Change Account](#)



Account #: 211005933836
Address: 1725 11TH AVE NE RUSKIN FL 33570-7933
Status: Active

To view your past bills or payments, please select the year and month from the menu below.

Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

- 2023
- 2022
- 2021
- 2020

Payment history

* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime prior to the scheduled date. Same-day pending payments can be edited or deleted prior to 6 p.m. EST.

[Search for specific payments by amount, check number or date posted](#)

- 2023
 - June \$26.70 *
 - 6/21/2023 \$26.70 *
 - May \$25.03
 - April \$24.20
 - March \$24.20
 - February \$27.00
 - January \$23.83
- 2022
- 2021

What would you like to do?

- [Bill & Payment History](#)
- [Energy Usage History](#)
- [Payment Options](#)
- [Start, stop or move your service](#)
- [Zap Cap for Business](#)
- [Account Holder Info](#)
- [Manage Users](#)
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- Payment Search



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Payments U
Billing U
Solar or Solar Service U
Rate of Concern U
Out Power Rates U
Save Energy U
Safety

Payments U
Billing U
Solar or Solar Service U
Services U
Save Energy U
Buildings
Construction U

Jobs U
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WYNNMERE EAST COMMUNITY s
WYNNMERE EAST PHI
RUSKIN, FL 33570-0000 s

Amount Due: 1,207.44

Due Date: June 26, 2023
Account #: 211005934289

RECEIVED
By A Ryan at 5:35 pm, Jun 21, 2023

Account Summary

| | |
|--|-------------------|
| Current Service Period: April 29, 2023 - May 30, 2023 s | |
| Previous Amount Due s | \$1,207.44 |
| Payment(s) Received Since Last Statement | -\$1,207.44 |
| Current Month's Charges s | \$1,207.44 |
| Amount Due by June 26, 2023 | 1,207.44 s |

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to learn more about your redesigned bill and soon-to-come Interactive Bill.

REPORT A POWER OUTAGE

USE ANY OPTION BELOW:

- Log into TECOaccount.com
- Report and check status at TampaElectric.com/OutageMap
- Text **OUT** to **27079***
- Call **877-588-1010****

* If we don't recognize your number, register at TECOaccount.com.
** 12-digit account number and zip code required.

Learn about our new redesigned bill and get deeper insights about our outage by visiting TECOaccount.com

To ensure prompt credit, please return this portion of this bill with your payment.



Account #: 211005934289
Due Date: June 26, 2023

 **Pay your bill online at TampaElectric.com**
See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$ 1,207.44

Payment Amount: \$ _____

646445684479

WYNNMERE EAST COMMUNITY s
12051 CORPORATE BLVD
ORLANDO, FL 32817-1450

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO s
Please write your account number on the memo line of your check.

6464456844792110059342890000001207448



Service For: t
 WYNNMERE EAST PH1
 RUSKIN, FL 33570-0000

Account #: 11005934 89
Statement Date: June 05, 2023
Charges Due: June 26, 2023

Service Period: Apr 29, 2023 - May 30, 2023 t

Rate Schedule: Lighting Service t

Charge Details

| | | |
|---|---------------------------|---------------------|
| ⚡ Electric Charges | | |
| Lighting Service Items LS-1 (Bright Choices) for 32 days | | |
| Lighting Energy Charge | 416 kWh @ \$0.03511/kWh t | \$14.61 |
| Fixture & Maintenance Charge t | 26 Fixtures | \$239.98 |
| Lighting Pole / Wire | 26 Poles | \$837.98 |
| Lighting Fuel Charge | 416 kWh @ \$0.05169/kWh | \$21.50 |
| Storm Protection Charge t | 416 kWh @ \$0.01466/kWh | \$6.10 |
| Clean Energy Transition Mechanism | 416 kWh @ \$0.00036/kWh | \$0.15 |
| Storm Surcharge t | 416 kWh @ \$0.00326/kWh t | \$1.36 |
| Florida Gross Receipt Tax t | | \$1.12 |
| Service Tax t | | \$84.64 |
| Lighting Charges | | \$1,207.44 t |


Total Current Month's Charges t **1,207.44**


Important Messages


Removing Your Envelope. We've noticed that you have been paying your bill electronically. To help cut down on clutter and waste, we're no longer including remittance envelopes with your bill. Should you wish to mail in your payment, you can request payment envelope by calling 813-223-0800 or simply send your remittance envelope to address: teco@TECO P.O. Box 31318, Tampa, Florida 33631-3318.


For more information on your bill and orders regarding your charges, please visit TampaElectric.com


Ways To Pay Your Bill

- 

Bank Draft
 Visit TECOaccount.com or call 866-832-6249 for more information on one-time payments via checking or savings account. t
- 

In-Person
 Find a list of Payment Agents at TampaElectric.com
- 

Mail A Check
Payments:
 TECO
 P.O. Box 31318 t
 Tampa, FL 33631-3318 t
 Mail your payment in the enclosed envelope. t
- 

Credit or Debit Card t
 Pay your credit card bill using KUBRA EZ-Pay at TECOaccount.com. t
 Convenience fee will be charged. t
- 

Phone t
 Toll Free: t
866-689-6469 t
- All Other t Correspondences:**
 Tampa Electric
 P.O. Box 111
 Tampa, FL 33601-0111

Contact Us

- Online:** TampaElectric.com
- Phone:** 866-832-6249
- Commercial Customer Care:** 866-832-6249
- Residential Customer Care: t** 813-223-0800 (Hillsborough) 863-299-0800 (Polk County) 888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1
- Power Outage:** 877-588-1010
- Energy-Saving Programs:** 813-275-3909

Please Note: If you choose to pay your bill, you are not liable for any charges or provided by Tampa Electric, you are paying someone who is not authorized to collect payments on behalf of Tampa Electric. You are hereby notified that this unauthorized party will rely on the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made on unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such charges may result in late payment charges to your account or service disconnection. t

Account Details

[Change Account](#)



Account #: 211005934289
Address: WYNNMERE EAST PH1 RUSKIN FL 33570-0000
Status: Active

Payment Successful.

To view your past bills or payments, please select the year and month from the menu below.

Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

- 2023
- 2022
- 2021
- 2020

Payment history

* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same-day pending payments can be edited or deleted up to 6 p.m. EST.

[Search for specific payments by amount, check number or date posted](#)

- 2023
 - June \$1,207.44 *
 - 6/21/2023 \$1,207.44 *
 - May \$1,207.44
 - April \$1,207.44
 - March \$1,204.07
 - February \$1,204.07
 - January \$1,154.12
- 2022
- 2021

What would you like to do?

- [Bill & Payment History](#)
- [Payment Options](#)
- [Start, stop or move your service](#)
- [Zap Cap for Business](#)
- [Account Holder Info](#)
- [Manage Users](#)
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RESIDENTIAL

- Payment Options w
- Billing Options
- Start or Stop Service w
- Report Concern w
- Order Outages w
- Save Energy
- Safety

BUSINESS

- Payment Options w
- Billing Options
- Start or Stop Service w
- Services w
- Save Energy
- Builders
- Construction w

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- Community w
- Suppliers
- Environment
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WYNNMERE EAST COMMUNITY S
11TH AVE NE/ 18TH ST NE S
RUSKIN, FL 33570

Statement Date: Jun 01, 2023

Amount Due: 1,847.45

Due Date: June 26, 2023

Account #: 221001988080

Account Summary

Current Service Period: April 29, 2023 - May 30, 2023

Table with 2 columns: Description, Amount. Rows include Previous Amount Due (\$1,847.45), Payment Received Since Last Statement (-\$1,847.45), and Current Month's Charges (\$1,847.45).

Amount Due by June 26, 2023 1,847.45

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to learn more about your redesigned bill and soon-to-come Interactive Bill.

REPORT A POWER OUTAGE

USE ANY OPTION BELOW:

- Log into TECOaccount.com
Report and check status at TampaElectric.com/OutageMap
Text OUT to 27079*
Call 877-588-1010**

* If we don't recognize your number, register at TECOaccount.com.

** 12-digit account number and zip code required.

Learn about our new redesigned bill and get deeper insights about our outage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221001988080

Due Date: June 26, 2023

Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$ 1,847.45

Payment Amount: \$ _____

662494967689

WYNNMERE EAST COMMUNITY
3501 QUADRANGLE BLVD, STE270 S
ORLANDO, FL 32817

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6624949676892210019880800000001847452



Service For: t
11TH AVE NE/ 18TH ST NE
RUSKIN, FL 33570

Account #: 1001988080
Statement Date: June 05, 2023
Charges Due: June 26, 2023

Service Period: Apr 29, 2023 - May 30, 2023 t

Rate Schedule: Lighting Service t

Charge Details

| Electric Charges | | |
|---|---------------------------|---------------------|
| Lighting Service Items LS-1 (Bright Choices) for 32 days | | |
| Lighting Energy Charge | 720 kWh @ \$0.03511/kWh t | \$25.28 t |
| Fixture & Maintenance Charge t | 37 Fixtures | \$447.75 |
| Lighting Pole / Wire | 37 Poles | \$1192.51 |
| Lighting Fuel Charge | 720 kWh @ \$0.05169/kWh | \$37.22 |
| Storm Protection Charge t | 720 kWh @ \$0.01466/kWh | \$10.56 |
| Clean Energy Transition Mechanism | 720 kWh @ \$0.00036/kWh | \$0.26 |
| Storm Surcharge t | 720 kWh @ \$0.00326/kWh t | \$2.35 |
| Florida Gross Receipt Tax t | | \$1.94 |
| Service Tax t | | \$129.58 |
| Lighting Charges | | \$1,847.45 t |

Total Current Month's Charges t 1,847.45

Important Messages

Removing Your Envelope. We've noticed that you have been paying your bill electronically lately. To help cut down on clutter and waste, we're no longer including remittance envelopes with your bill. Should you wish to mail in your payment, you can request payment envelope by calling 813-223-0800 or simply send your remittance envelope to address: teco@TECO P.O. Box 31318, Tampa, Florida 33631-3318.

For more information on your bill and orders regarding your charges, please visit TampaElectric.com

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- Bank Draft**
Visit TECOaccount.com or call 866-832-6249 for more information on one-time payments via checking or savings account. t
- In-Person**
Find a list of Payment Agents at TampaElectric.com
- Mail A Check**
Payments:
TECO
P.O. Box 31318 t
Tampa, FL 33631-3318 t
Mail your payment in the enclosed envelope. t
- Credit or Debit Card t**
Pay your credit card bill using KUBRA EZ-Pay at TECOaccount.com. t
Convenience fees will be charged. t
- Phone t**
Toll Free: t
866-689-6469 t
- All Other t Correspondences:**
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

- Online:** TampaElectric.com
- Phone:** 866-832-6249
- Commercial Customer Care:** 866-832-6249
- Residential Customer Care: t** 813-223-0800 (Hillsborough) 863-299-0800 (Polk County) 888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1
- Power Outage:** 877-588-1010
- Energy-Saving Programs:** 813-275-3909

Please Note: If you choose to pay your bill, you are authorizing us to bill you on your behalf or provide you with Tampa Electric, you are paying someone who is not authorized to collect payments on behalf of Tampa Electric. You are hereby releasing, holding harmless, and authorizing us to bill you on your behalf or provide you with Tampa Electric, you are paying someone who is not authorized to collect payments on behalf of Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made on unauthorized persons, including their relatives or employees. If you are unable to pay your bill, please contact us at 866-832-6249 or visit TampaElectric.com for more information.

Account Details

[Change Account](#)



Account #: 221001988080
Address: 11TH AVE NEE 18TH ST NE RUSKIN FL 33570
Status: Active

Payment Successful.

To view your past bills or payments, please select the year and month from the menus below.

Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

- 2023
- 2022
- 2021
- 2020

Payment history

* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same-day pending payments can be edited or deleted up to 6 p.m. EST.

[Search for specific payments by amount, check number or date posted](#)

- 2023
 - June \$1,847.45 *
 - 6/21/2023 \$1,847.45 *
 - May \$1,847.45
 - April \$1,847.45
 - March \$1,841.61
 - February \$1,841.61
 - January \$1,760.34
- 2022
- 2021

What would you like to do?

- [Bill & Payment History](#)
- [Payment Options](#)
- [Start, stop or move your service](#)
- [Zap Cap for Business](#)
- [Account Holder Info](#)
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- Billing Options
- Start or Stop Service w
- Report Concern w
- Power Outages w
- Save Energy
- Safety

BUSINESS

- Payment Options w
- Billing Options
- Start or Stop Service w
- Services w
- Save Energy
- Builders
- Construction w

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**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 246
6/30/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|-------------|---|-------------------|--------------------------|
| 1 | Caliber Residential & Commercial Services Landscape Maintenance: Jun 2023 | 198 | \$ 4,333.00 |
| | | | Subtotal \$ 4,333.00 |
| | | | TOTAL \$ 4,333.00 |

Board Member

**CALIBER RESIDENTIAL AND
COMMERCIAL SERVICES LLC**

INVOICE

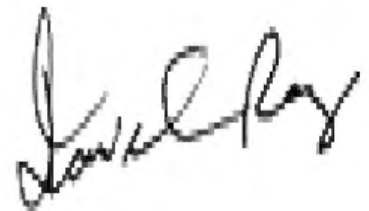
Daniel Perry
1701 WOODFERN DR APTJ203
TAMPA, FL 33612

RECEIVED
By Amy Champagne at 1:08 pm, Jun 29, 2023

Bill To
Wynnmere East cdd
C/O PFM Consulting group LLC
12051 Corporate Blvd, Orlando FL,32817
Phone 407-723-5900

Invoice # 198
Invoice Date 06/26/2023

| DESCRIPTION | AMOUNT |
|----------------|-----------------------|
| community lawn | 4,333.00 |
| TOTAL | \$4,333.00 USD |



Terms & Conditions

Weekly cuts and trash take outs. Proof of work has been submitted to Martha.

Wynnmere East Community Development District

Ratification of Payment Authorization Nos.
238 - 241


**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 238

4/27/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|----------|-------------------------------|----------------|----------------------|
| 1 | Business Observer | | |
| | Legal Advertising on 04/21/23 | 23-01182H | \$ 52.50 |

TOTAL \$ 52.50



Board Member

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 239
5/5/2023

| | | | | |
|------|-----|-------|---------|--------------|
| Item | No. | Payee | Invoice | FY 2023 |
| | | | Number | General Fund |

| | | | | |
|---|--|--|-----|-------------|
| 1 | | Caliber Residential & Commercial Services Landscape Maintenance: April 2023 | 196 | \$ 4,333.00 |
|---|--|--|-----|-------------|


| | | | | |
|---|--|--------------------------------------|-------|-------------|
| 2 | | Gran and Associates Audit FY 2022 | 24152 | \$ 4,300.00 |
|---|--|--------------------------------------|-------|-------------|

| | | | | |
|---|--|---|--------|-------------|
| 3 | | PFM Group Consulting Disclosure Fee S2016: 01/01/23-03/31/23 | 124683 | \$ 1,250.00 |
|---|--|---|--------|-------------|

| | | | | |
|---|--|--|----|--|
| 4 | | Supervisor Fees - Meeting 05/03/2023 Fluffy N. Cazalas Mona Lewis Travis Elijah Nikki Foster | -- | \$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00 |
|---|--|--|----|--|

| | | | | |
|---|--|--|---------|-------------|
| 5 | | U.S. Bank. Trustee Services 04/01/2023-03/31/2024 | 6905222 | \$ 3,717.38 |
|---|--|--|---------|-------------|

| | |
|--------------|---------------------|
| TOTAL | \$ 14,400.38 |
|--------------|---------------------|



 Vice-Chairman
 Board Member

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 240
5/18/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|----------|--|--|--|
| 1 | Straley Robin Vericker Legal Counsel Through 04/15/2023 | 23115 | \$ 2,102.30 |
| 2 | TECO (Paid online) 1725 11th Ave NE; 03/30/23-04/28/23 Wynnmere East Ph 1; 03/30/23-04/28/23 11th Ave NE/18th St NE; 03/30/23-04/28/23 | Acct: 211005933836 Acct: 211005934289 Acct: 221001988080 | \$ 25.03 \$ 1,207.44 \$ 1,847.45 |

TOTAL \$ 5,182.22


Vice-Chairman
Board Member

**WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 241
5/25/2023

| Item No. | Payee | Invoice Number | FY 2023 General Fund |
|--------------|---|-------------------|-------------------------|
| 1 | Caliber Residential & Commercial Services Landscape Maintenance: May 2023 | 197 | \$ 4,333.00 |
| 2 | PFM Group Consulting District Management Fee: May 2023 | DM-05-2023-56 | \$ 3,333.33 |
| TOTAL | | | \$ 7,666.33 |

Board Member

From: [MONA LEWIS](#)
To: [Amy Champagne](#)
Subject: Re: Payment Authorization 241
Date: Saturday, June 10, 2023 11:09:52 AM

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Approval for payment

Mona Lewis

On Jun 9, 2023, at 5:56 PM, Amy Champagne <champagnea@pfm.com> wrote:

Good Evening,

Please find attached this week's payment authorization for your review and approval.
Please do not reply all to this e-mail.

Amy Champagne, CPA
Senior District Accountant

PFM Group Consulting LLC
ChampagneA@pfm.com | **phone** 407.723.5900 | **fax** 407.723.5901 | **web** pfm.com
3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817

<WE PA 241.pdf>

Wynnmere East Community Development District

Review of Monthly Financials

Wynnmere East CDD
Statement of Financial Position
As of 5/31/2023

| | General Fund | Debt Service Fund | Capital Projects Fund | General Long-Term Debt | Total |
|--|--------------|-------------------|-----------------------|------------------------|----------------|
| <u>Assets</u> | | | | | |
| <u>Current Assets</u> | | | | | |
| General Checking Account | \$218,949.49 | | | | \$218,949.49 |
| Assessments Receivable | 1,488.95 | | | | 1,488.95 |
| Prepaid Expenses | 1,858.69 | | | | 1,858.69 |
| Deposits | 2,825.00 | | | | 2,825.00 |
| Assessments Receivable | | \$2,929.46 | | | 2,929.46 |
| Debt Service Reserve Series 2016 | | 193,137.50 | | | 193,137.50 |
| Revenue Series 2016 | | 215,149.70 | | | 215,149.70 |
| Prepayment Series 2016 | | 1,024.25 | | | 1,024.25 |
| Acquisition/Construction Series 2016 | | | \$29.15 | | 29.15 |
| Total Current Assets | \$225,122.13 | \$412,240.91 | \$29.15 | \$0.00 | \$637,392.19 |
| <u>Investments</u> | | | | | |
| Amount Available in Debt Service Funds | | | | \$409,311.45 | \$409,311.45 |
| Amount To Be Provided | | | | 4,605,688.55 | 4,605,688.55 |
| Total Investments | | \$0.00 | \$0.00 | \$5,015,000.00 | \$5,015,000.00 |
| Total Assets | \$225,122.13 | \$412,240.91 | \$29.15 | \$5,015,000.00 | \$5,652,392.19 |
| <u>Liabilities and Net Assets</u> | | | | | |
| <u>Current Liabilities</u> | | | | | |
| Accounts Payable | \$7,666.33 | | | | \$7,666.33 |
| Deferred Revenue | 1,488.95 | | | | 1,488.95 |
| Deferred Revenue | | \$2,929.46 | | | 2,929.46 |
| Total Current Liabilities | \$9,155.28 | \$2,929.46 | \$0.00 | \$0.00 | \$12,084.74 |
| <u>Long Term Liabilities</u> | | | | | |
| Revenue Bonds Payable - Long-Term | | | | \$5,015,000.00 | \$5,015,000.00 |
| Total Long Term Liabilities | | \$0.00 | \$0.00 | \$5,015,000.00 | \$5,015,000.00 |

Wynnmere East CDD
Statement of Financial Position
As of 5/31/2023

| | General Fund | Debt Service Fund | Capital Projects Fund | General Long-Term Debt | Total |
|--|----------------------------|----------------------------|-----------------------|------------------------------|------------------------------|
| Total Liabilities | <u>\$9,155.28</u> | <u>\$2,929.46</u> | <u>\$0.00</u> | <u>\$5,015,000.00</u> | <u>\$5,027,084.74</u> |
| Net Assets | | | | | |
| Net Assets, Unrestricted | (\$6,961.01) | | | | (\$6,961.01) |
| Net Assets - General Government | 166,123.74 | | | | 166,123.74 |
| Current Year Net Assets - General Government | 56,804.12 | | | | 56,804.12 |
| Net Assets, Unrestricted | | \$405,263.52 | | | 405,263.52 |
| Current Year Net Assets, Unrestricted | | 4,047.93 | | | 4,047.93 |
| Net Assets, Unrestricted | | | \$28.54 | | 28.54 |
| Current Year Net Assets, Unrestricted | | | 0.61 | | 0.61 |
| Total Net Assets | <u>\$215,966.85</u> | <u>\$409,311.45</u> | <u>\$29.15</u> | <u>\$0.00</u> | <u>\$625,307.45</u> |
| Total Liabilities and Net Assets | <u><u>\$225,122.13</u></u> | <u><u>\$412,240.91</u></u> | <u><u>\$29.15</u></u> | <u><u>\$5,015,000.00</u></u> | <u><u>\$5,652,392.19</u></u> |

Wynnmere East CDD

Statement of Activities

As of 5/31/2023

| | General Fund | Debt Service Fund | Capital Projects Fund | General Long-Term Debt | Total |
|--|---------------------|---------------------|-----------------------|---------------------------|---------------------|
| <u>Revenues</u> | | | | | |
| On-Roll Assessments | \$190,660.29 | | | | \$190,660.29 |
| On-Roll Assessments | | \$375,122.64 | | | 375,122.64 |
| Total Revenues | <u>\$190,660.29</u> | <u>\$375,122.64</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$565,782.93</u> |
| <u>Expenses</u> | | | | | |
| Supervisor Fees | \$4,800.00 | | | | \$4,800.00 |
| Insurance | 3,098.00 | | | | 3,098.00 |
| Trustee Services | 3,717.38 | | | | 3,717.38 |
| District Management | 26,666.64 | | | | 26,666.64 |
| Disclosure Agent | 2,500.00 | | | | 2,500.00 |
| District Counsel | 6,785.97 | | | | 6,785.97 |
| Assessment Administration | 5,000.00 | | | | 5,000.00 |
| Audit | 4,300.00 | | | | 4,300.00 |
| Postage & Shipping | 6.24 | | | | 6.24 |
| Legal Advertising | 2,028.06 | | | | 2,028.06 |
| Contingency | 1,645.00 | | | | 1,645.00 |
| Meeting Room | 125.00 | | | | 125.00 |
| Office Supplies | 265.00 | | | | 265.00 |
| Web Site Maintenance | 440.00 | | | | 440.00 |
| Dues, Licenses, and Fees | 175.00 | | | | 175.00 |
| Electric | 20,877.32 | | | | 20,877.32 |
| Aquatic Contract | 5,358.62 | | | | 5,358.62 |
| Amenity - Insurance | 2,036.00 | | | | 2,036.00 |
| General Insurance | 3,787.00 | | | | 3,787.00 |
| Landscaping Maintenance & Material | 40,540.00 | | | | 40,540.00 |
| Principal Payment | | \$110,000.00 | | | 110,000.00 |
| Interest Payments | | 272,493.76 | | | 272,493.76 |
| Total Expenses | <u>\$134,151.23</u> | <u>\$382,493.76</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$516,644.99</u> |
| <u>Other Revenues (Expenses) & Gains (Losses)</u> | | | | | |
| Interest Income | \$295.06 | | | | \$295.06 |
| Interest Income | | \$11,419.05 | | | 11,419.05 |
| Interest Income | | | \$0.61 | | 0.61 |
| Total Other Revenues (Expenses) & Gains (Losses) | <u>\$295.06</u> | <u>\$11,419.05</u> | <u>\$0.61</u> | <u>\$0.00</u> | <u>\$11,714.72</u> |
| Change In Net Assets | \$56,804.12 | \$4,047.93 | \$0.61 | \$0.00 | \$60,852.66 |

| | | | | | |
|--|----------------------------|----------------------------|-----------------------|----------------------|----------------------------|
| Net Assets At Beginning Of Year | <u>\$159,162.73</u> | <u>\$405,263.52</u> | <u>\$28.54</u> | <u>\$0.00</u> | <u>\$564,454.79</u> |
| Net Assets At End Of Year | <u><u>\$215,966.85</u></u> | <u><u>\$409,311.45</u></u> | <u><u>\$29.15</u></u> | <u><u>\$0.00</u></u> | <u><u>\$625,307.45</u></u> |

Wynnmere East CDD
Budget to Actual
For the Month Ending 5/31/2023

| | Actual | Year To Date Budget | Variance | FY 2023 Adopted Budget |
|---|---------------------|------------------------|----------------------|------------------------------|
| <u>Revenues</u> | | | | |
| On-Roll Assessments | \$190,660.29 | \$128,100.00 | \$62,560.29 | \$192,150.00 |
| Carry Forward | | 17,288.00 | (17,288.00) | 25,932.00 |
| Net Revenues | \$190,660.29 | \$145,388.00 | \$45,272.29 | \$218,082.00 |
| <u>General & Administrative Expenses</u> | | | | |
| Supervisor Fees | \$4,800.00 | \$6,400.00 | (\$1,600.00) | \$9,600.00 |
| D&O Insurance | 3,098.00 | 2,305.33 | 792.67 | 3,458.00 |
| Trustee Services | 3,717.38 | 2,666.67 | 1,050.71 | 4,000.00 |
| District Management | 26,666.64 | 26,666.67 | (0.03) | 40,000.00 |
| Field Management | 0.00 | 666.67 | (666.67) | 1,000.00 |
| Engineering | 0.00 | 4,000.00 | (4,000.00) | 6,000.00 |
| Disclosure Agent | 2,500.00 | 3,333.33 | (833.33) | 5,000.00 |
| District Counsel | 6,785.97 | 8,000.00 | (1,214.03) | 12,000.00 |
| Assessment Administration | 5,000.00 | 3,333.33 | 1,666.67 | 5,000.00 |
| Reamortization Schedule | 0.00 | 166.67 | (166.67) | 250.00 |
| Arbitrage | 0.00 | 333.33 | (333.33) | 500.00 |
| Audit | 4,300.00 | 3,333.33 | 966.67 | 5,000.00 |
| Postage & Shipping | 6.24 | 333.33 | (327.09) | 500.00 |
| Copies | 0.00 | 66.67 | (66.67) | 100.00 |
| Legal Advertising | 2,028.06 | 1,000.00 | 1,028.06 | 1,500.00 |
| Meeting Room | 125.00 | 400.00 | (275.00) | 600.00 |
| Contingency | 1,645.00 | 9,000.00 | (7,355.00) | 13,500.00 |
| Office Supplies | 265.00 | 166.67 | 98.33 | 250.00 |
| Web Site Maintenance | 440.00 | 1,800.00 | (1,360.00) | 2,700.00 |
| Dues, Licenses, and Fees | 175.00 | 116.67 | 58.33 | 175.00 |
| Electric | 20,877.32 | 18,666.67 | 2,210.65 | 28,000.00 |
| Aquatic Contract | 5,358.62 | 4,000.00 | 1,358.62 | 6,000.00 |
| General Insurance | 3,787.00 | 2,818.67 | 968.33 | 4,228.00 |
| Property & Casualty | 2,036.00 | 1,480.67 | 555.33 | 2,221.00 |
| Irrigation Maintenance | 0.00 | 3,333.33 | (3,333.33) | 5,000.00 |
| Landscaping Maintenance & Material | 40,540.00 | 38,666.67 | 1,873.33 | 58,000.00 |
| Flower & Plant Replacement | 0.00 | 2,333.33 | (2,333.33) | 3,500.00 |
| Total General & Administrative Expenses | \$134,151.23 | \$145,388.00 | (\$11,236.77) | \$218,082.00 |
| Total Expenses | \$134,151.23 | \$145,388.00 | (\$11,236.77) | \$218,082.00 |
| Income (Loss) from Operations | \$56,509.06 | \$0.00 | \$56,509.06 | \$0.00 |
| <u>Other Income (Expense)</u> | | | | |
| Interest Income | \$295.06 | \$0.00 | \$295.06 | \$0.00 |
| Total Other Income (Expense) | \$295.06 | \$0.00 | \$295.06 | \$0.00 |
| Net Income (Loss) | \$56,804.12 | \$0.00 | \$56,804.12 | \$0.00 |

Wynnmere East Community Development District

Staff Reports



Company: PFM Field Services
Contact: Martha Ledford
Phone: 352-602-4803

Email: PFMfieldservices@TRIADassocmgmt.com
Title: Wynnmere - June
Created: Tue, 6/13/2023



(1) Phase 1 Sign- Plants Dying

Created: Tue, 6/13/2023

Workorder#1411 issued



(2) Phase 1 Open Area

Created: Tue, 6/13/2023



(3) Phase 1 Sign Down

Created: Tue, 6/13/2023

Work order #1412 issued



(4) Phase 1 Drainage Area

Created: Tue, 6/13/2023

Work order #1414 issued for mowing and trimming fence area



(5) Phase 1 Drainage Area

Created: Tue, 6/13/2023

Work order assigned to vendor as listed above



(6) Phase 1 Retention Pond

Created: Tue, 6/13/2023

Water levels are low and grass areas exposed



Company: PFM Field Services
Contact: Martha Ledford
Phone: 352-602-4803

Email: PFMfieldservices@TRIADassocmgmt.com
Title: Wynnmere - June
Created: Tue, 6/13/2023



(7) Phase 1 Retention Pond Sign

Created: Tue, 6/13/2023

Work order # 1298 open- requested update from vendor



(8) Phase 1 Storm Inlet

Created: Tue, 6/13/2023

Open work order- Engineer to review



(9) Phase 1 Pond Erosion

Created: Tue, 6/13/2023

Landscaper sprayed round up at edge which killed all grass. Erosion now occurring.



(10) Phase 1 Lift Station

Created: Tue, 6/13/2023

Work order # 1415 issued for clean up and mowing of area.



(11) Phase 2 Distressed Plants

Created: Tue, 6/13/2023

Work order # 1416 assigned to vendor.



(12) Phase 2 Dead Plants

Created: Tue, 6/13/2023

Work order assigned to vendor.



Company: PFM Field Services
Contact: Martha Ledford
Phone: 352-602-4803

Email: PFMfieldservices@TRIADassocmgmt.com
Title: Wynnmere - June
Created: Tue, 6/13/2023



(13) Phase 2 Entrance Sign

Created: Tue, 6/13/2023

Current work order #1148 open to trim back for view of sign.



(14) Dog Park Distressed Bushes

Created: Tue, 6/13/2023

Current work order #806 open to pull any dead.



(15) Phase 2 Pond

Created: Tue, 6/13/2023

Growth in area- spraying needed and not included in contract. Work Order #871 open.



(16) Phase 2 Signs

Created: Tue, 6/13/2023



Closed Work Orders

Status Selected: Closed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|----------------------------------|------------------------|---|--|-----------------------------|
| Closed | | | | |
| Landscaping | | | | |
| 327 | | Phase 1 Sign Plant Installation | Caliber Residential & Commercial Services, LLC Entrance Sign- Phase 1 | |
| Completed Date: 5/26/2023 | | | | \$0.00 |
| | 08/19/2022 | The plants at the Phase 1 sign are missing. When will they be installed? | | |
| | 08/19/2022 | Email to : caliberrcsvcs@gmail.com Reason : When will the plants be installed at the Phase 1 sign? | | |
| | 08/22/2022 | from vendor: The well pump people will be out on Wednesday. I didn't want to install the plants until they get the pump fits. | | |
| | 11/17/2022 | As of today, plants have not been installed at entrance. | | |
| | 11/29/2022 | Followed up with vendor by email asking for an update on installation. | | |
| | 12/06/2022 | Plants installed appear to be annuals versus perennials. ML emailed vendor. | | |
| | | Hi Daniel, | | |
| | | Looking back on my notes that were transferred over to me when we started it looks like these plants were approved for Dwarf Red Ixora or Maui Ixora. Is that what was planted? What's planted looks like annuals. Just want to confirm these are perennials. | | |
| | | Martha | | |
| | 12/16/2022 | onsite meeting with Caliber and District Board President who confirmed perennial was to be installed. | | |
| | 01/20/2023 | onsite visit with Caliber- Plants still not replaced. | | |
| | 02/17/2023 | plants still need to be replaced. Requested again onsite with vendor. | | |
| | 02/17/2023 | Vendor Changed From : Caliber - To : Caliber Residential & Commercial Services, LLC Reason :assigning to Caliber | | |
| | 03/17/2023 | New plants replaced... sent picture in Monthly Report | | |
| | 03/17/2023 | Status Change From: Open To: Inspection Needed Reason :see notes | | |
| | 04/28/2023 | plants all dead- need to be replaced | | |
| | 05/03/2023 | Board giving 2 week deadline to have the plants installed that were approved. They are to be dwarf ixoria. | | |
| | | Daniel notified. | | |
| | 05/26/2023 | Work Order Completed Reason :Inspected 5/26 | | |
| 1297 | | Mowing & Weed Control around Lift station | (PFM) Caliber Residential & Commercial Services, L Phase 1 Retention Pond | |
| Completed Date: 5/30/2023 | | | | \$0.00 |
| | 05/26/2023 | There is trimming and small mowing that is needed around the lift station at Phase 1. Please review. | | |
| | 05/26/2023 | Email to : caliberrcsvcs@gmail.com Reason :Hi Daniel- Can you please review this area? Work order report attached | | |
| | 05/30/2023 | Areas have been mowed and trimmed. | | |
| | 05/30/2023 | Work Order Completed Reason :Areas have been mowed and trimmed | | |
| | | | | Landscaping Count: 0 |
| Maintenance/Handyman | | | | |
| 1309 | | Signage around the ponds | | |
| Completed Date: 6/13/2023 | | | | \$0.00 |



Status Selected: Closed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|----|------------------------|--|-----------------------|----------|
| | 05/30/2023 | Signs were previously approved and needed to be added. | | |
| | 06/13/2023 | There were multiple signs throughout both ponds. Sent to Jane. | | |
| | 06/13/2023 | Work Order Completed Reason :see notes | | |

Maintenance/Handyman Count: 0

Closed Count: 0

Wynnmere East CDD Count: 0

Estimate Total: \$0.00



Open Work Orders

Status Selected: Ready for Inspection, Open, Scheduled, Awaiting Quote, Pending, Awaiting BOD approval, Ready for Payment, Inspection Needed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|----|------------------------|-------------|-----------------------|----------|
|----|------------------------|-------------|-----------------------|----------|

Awaiting BOD approval

Pond Maintenance

| | | | | |
|-------------------------------|------------|--|-------------------------------|--------|
| 357 | | Stormwater Inlet/Outlet repair | Phase 1 Retention Pond | |
| Entered Date: 9/9/2022 | | | | \$0.00 |
| | 09/09/2022 | Aquatic vendor providing proposal for repair. | | |
| | 09/26/2022 | Email to : nrichardson@aqualisco.com,avilledrouin@aqualisco.com Reason :Can you provide me with the proposal we discussed for this work? Work order report attached | | |
| | 10/18/2022 | Proposal received and sent to PFM. District Board is having SWFMD come out and review the area. | | |
| | 10/18/2022 | Status Change From: Open To: Awaiting BOD approval Reason :see notes | | |
| | 01/20/2023 | additional pictures sent in report to district- awaiting for direction | | |
| | 02/17/2023 | additional pictures sent in monthly report... awaiting direction | | |
| | 03/17/2023 | additional pictures provided in monthly report | | |
| | 05/03/2023 | Jane to consult with District Engineer on scope. | | |
| | 05/26/2023 | Update picture provided in monthly report | | |

| | | | | |
|---------------------------------|------------|--|--|--------|
| 479 | | Additional Plantings Proposal - Ponds | New Restoration and Recovery Services LLC | |
| Phase 2 Retention Pond | | | | |
| Entered Date: 10/18/2022 | | | | \$0.00 |
| | 10/18/2022 | Email request sent to Aqualis to locate prior proposal for plantings in the ponds. | | |
| | 10/30/2022 | 2nd request sent to Aqualis | | |
| | 01/20/2023 | Email sent to Aqualis requesting new proposal. | | |
| | 01/25/2023 | Requested vendor to proceed with proposal for both ponds that will be separated out and include added maintenance. | | |
| | 02/09/2023 | Requested update from Aqualis on proposals | | |
| | 02/17/2023 | Vendor advised we would have proposals by end of following week. | | |
| | 03/07/2023 | requested vendor to resubmit without Lynn listed as District Manager... also sent to Jane at PFM | | |
| | 03/16/2023 | Status Change From: Open To: Awaiting BOD approval Reason :see notes | | |

| | | | | |
|--------------------------------|------------|--|--|--------|
| 807 | | Phase 2 Ponds - algae and plant growth | (PFM) New Restoration and Recovery Services LLC | |
| Phase 2 Retention Pond | | | | |
| Entered Date: 2/17/2023 | | | | \$0.00 |
| | 02/17/2023 | Phase 2 pond has algae growth starting as well as plants that need to be treated | | |
| | 02/17/2023 | Email to : avilledrouin@aqualisco.com Reason :Hi Anthony, The pond at Phase 2 in Wynnmere East has some plant growth and algae that need to be treated. Work order report attached | | |
| | 03/17/2023 | Proposal received for monthly spraying. Submitted to PFM | | |
| | 04/28/2023 | Status Change From: Open To: Awaiting BOD approval Reason :awaiting district approval | | |
| | 05/26/2023 | Both Ponds appear to have growth. District advised to solicit addition spraying from vendor. | | |
| | 06/13/2023 | Added picture to monthly report. | | |

Pond Maintenance Count: 0

Awaiting BOD approval Count: 0

Open

Landscaping



Status Selected: Ready for Inspection, Open, Scheduled, Awaiting Quote, Pending, Awaiting BOD approval, Ready for Payment, Inspection Needed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|------|-------------------------|--|---|----------|
| 806 | | Removal of Dead bushes at Dog Park area- Fence Line | (PFM) Caliber Residential & Commercial Services, L Dog Park | |
| | Entered Date: 2/17/2023 | | | \$0.00 |
| | 02/17/2023 | emailed to Caliber | | |
| | 03/17/2023 | Email to : caliberrcvcs@gmail.com Reason :Please provide proposal Work order report attached | | |
| | 04/28/2023 | received proposals for change out of plants at dog park area to arbicola | | |
| | 04/28/2023 | Email to : caliberrcvcs@gmail.com Reason :Hi Daniel, I dont think we ever got a proposal for the sod replacement needed at the dog park. Work order report attached | | |
| | 05/02/2023 | Per Jane: The proposal was not approved due budget restraints, but we will bring it back for consideration. He was asked to remove the dead plants. | | |
| | 05/02/2023 | Email to : caliberrcvcs@gmail.com Reason : Hi Daniel- I got your email on the bushes and the meeting. Can you please remove the dead bushes as requested by the board? | | |
| | 05/26/2023 | Bushes still appear to be distressed and dying in some areas. Please review and remove any dead material. | | |
| | 06/13/2023 | plants still in distress but do still have growth... will continue to monitor | | |
| 1147 | | Phase 2 Perimeter Wall - Weed Control | (PFM) Caliber Residential & Commercial Services, L Misc District Area | |
| | Entered Date: 4/28/2023 | | | \$0.00 |
| | 04/28/2023 | Vendor Changed From : Exclusive Landscaping Group Inc - To : Caliber Residential & Commercial Services, LLC Reason :incorrect vendor | | |
| | 04/28/2023 | Email to : caliberrcvcs@gmail.com Reason :Please address weeds coming up through mulch at the Perimeter Wall Work order report attached | | |
| | 05/26/2023 | Update picture provided in report. Areas have large grass and other plant material growing through bushes and in mulch areas. Please address. | | |
| | 06/13/2023 | Vendor advised that treatment had occurred... area was better on inspection... will continue to monitor | | |
| 1148 | | Phase 2 Plants at Sign in Distress & need trimming | (PFM) Caliber Residential & Commercial Services, L Entrance Sign - Phase 2 | |
| | Entered Date: 4/28/2023 | | | \$0.00 |
| | 04/28/2023 | Email to : caliberrcvcs@gmail.com Reason :Please review the irrigation as these plants appear to be dying. Work order report attached | | |
| | 05/26/2023 | Please trim back bushes and review small area that appears to have died. | | |
| | 06/13/2023 | Work Location Changed From : Misc District Area - To : Entrance Sign - Phase 2. | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :Can you provide me with an update on this? The bushes still need to be trimmed back so that the sign can be seen. Work order report attached | | |
| 1411 | | Phase 1 Sign - Plants dying | (PFM) Caliber Residential & Commercial Services, L Entrance Sign- Phase 1 | |
| | Entered Date: 6/13/2023 | | | \$0.00 |
| | 06/13/2023 | Please check the irrigation as the plants are dying. | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :The new plants you installed are dying or already dead. The irrigation needs to be checked. Work order report attached | | |
| 1414 | | Phase 1 Drainage Area - Landscape Trimming | (PFM) Caliber Residential & Commercial Services, L Misc District Area | |



Status Selected: Ready for Inspection, Open, Scheduled, Awaiting Quote, Pending, Awaiting BOD approval, Ready for Payment, Inspection Needed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|------------------------------------|------------------------|--|---|----------|
| Entered Date: 6/13/2023 | | | | \$0.00 |
| | 06/13/2023 | There is a large amount of growth on the fence lines at the drainage ditch area between the homes and the road. | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :Hi Daniel, This area needs to be mowed but also trimmed along the fence lines. Work order report attached | | |
| 1415 | | Phase 1 Lift Station Mowing | (PFM) Caliber Residential & Commercial Services, L Misc District Area | |
| Entered Date: 6/13/2023 | | | | \$0.00 |
| | 06/13/2023 | There is a pile of debris and grass that is high in the corner to the right of the lift station area in Phase 1. It is to the right if you are facing the lift station from the road. | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :There is a small area of landscape debris by the lift station area that needs to be removed. Work order report attached | | |
| 1416 | | Phase 2 plants dying on wall | (PFM) Caliber Residential & Commercial Services, L Entrance Sign - Phase 2 | |
| Entered Date: 6/13/2023 | | | | \$0.00 |
| | 06/13/2023 | The newly installed Arbicola plants already have dead plants. Please check the irrigation. | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :Hi Daniel, The new Arbicola plants are starting to die on the Phase 2 wall. Please review the irrigation. Work order report attached | | |
| Landscaping Count: | | | | 0 |
| Maintenance/Handyman | | | | |
| 1298 | | Bent Sign at Phase 1 - near stormwater inlet | (PFM) Caliber Residential & Commercial Services, L Phase 1 Retention Pond | |
| Entered Date: 5/26/2023 | | | | \$0.00 |
| | 05/26/2023 | Could you please straighten the sign at the Phase 1 pond area? | | |
| | 05/26/2023 | Email to : caliberrcvcs@gmail.com Reason :Looks like the mowers hit the sign near the stormwater inlet at Phase 1. Can you please straighten? Work order report attached | | |
| | 06/13/2023 | Email to : caliberrcvcs@gmail.com Reason :Can you tell me when you will have this corrected? It is the sign by the inlet in Phase 1. Work order report attached | | |
| 1412 | | Street Sign Down at NE 15th and Climbing Dayflower | Misc District Area | |
| Entered Date: 6/13/2023 | | | | \$0.00 |
| | 06/13/2023 | NE 15th Sign down at Dayflower... report to County | | |
| | 06/13/2023 | Reported to Hillsborough County through online portal | | |
| Maintenance/Handyman Count: | | | | 0 |
| Professional Services | | | | |
| 595 | | Drainage Swale Cleanup- Phase 2 | Misc District Area | |
| Entered Date: 11/21/2022 | | | | \$0.00 |



Status Selected: Ready for Inspection, Open, Scheduled, Awaiting Quote, Pending, Awaiting BOD approval, Ready for Payment, Inspection Needed

| ID | Due Date/ Follow-up | Description | Assigned To / Contact | Estimate |
|-------------------------------------|------------------------|---|-----------------------|---------------|
| | 11/21/2022 | Received Aqualis proposal for sediment build up found at their last visit. Proposal in attachments and sent to PFM for approval. | | |
| | 11/22/2022 | PFM sent to District Counsel to determine if County maintains or CDD. Once determined two more proposals are to be sought. | | |
| | 01/20/2023 | Email sent to Starlight Homes to request assistance in cleanup | | |
| | 01/23/2023 | Scheduling for February onsite visit with Starlight Homes | | |
| | 02/09/2023 | requested update from Starlight... they advised they were going to review the area | | |
| | 02/14/2023 | Starlight reviewed and is cleaning up sand that is in the road between the properties but does not feel that the other is related to their community. | | |
| | 03/16/2023 | Status Change From: Open To: Awaiting BOD approval Reason :Need approval to proceed with additional cleanup | | |
| | 03/17/2023 | Additional picture sent to PFM | | |
| | 04/28/2023 | District Counsel sending letter to Starlight Homes to demand cleanup | | |
| | 04/28/2023 | Vendor Changed From : aqualis - To : Reason :Attorney working directly with Developer | | |
| | 04/28/2023 | Status Change From: Awaiting BOD approval To: Open Reason :District Counsel working | | |
| | 05/02/2023 | provided emails and pictures to attorney for review | | |
| Professional Services Count: | | | | 0 |
| Open Count: | | | | 0 |
| Wynnmere East CDD Count: | | | | 0 |
| Estimate Total: | | | | \$0.00 |

Wynnmere East Community Development District

Supervisor Requests
and Audience Comments