



Rizzetta & Company

Wynnmere East Community Development District

Board of Supervisors' Meeting August 7, 2025

**District Office:
2700 S. Falkenburg Road Suite 2745
Riverview, FL 33578
813.533-2950**

Wynnmereeastcdd.com

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

Southshore Regional Library, 15816 Beth Shields Way, Ruskin, Florida 33573

www.wynnmereeastcdd.com

District Board of Supervisors	Fluffy Cazalas	Chair
	Travis Elijah	Vice Chair
	Shawn Fitzgerald	Assistant Secretary
	Peter Collado	Assistant Secretary
	Vacant	Assistant Secretary
District Manager	Stephanie DeLuna	Rizzetta & Company, Inc.
District Counsel	Michael Broadus	Straley, Robin & Vericker
District Engineer	Charles Reed	Johnson Engineering

All Cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop 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 the appeal is to be based.

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

District Office – Riverview, Florida (813) 533-2950
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.wynnmereeastcdd.com

Board of Supervisors
Wynnmere East Community
Development District

July 31, 2025

FINAL AGENDA

Dear Board Members:

The Audit Committee meeting and regular meeting of the Board of Supervisors of the Wynnmere East Community Development District will be held on **Thursday, August 7, 2025, at 6:00 p.m. and 6:30 p.m.** at the SouthShore Regional Library, located at 15816 Beth Shields Way, Ruskin, FL 33573.

AUDIT COMMITTEE MEETING:

1. **CALL TO ORDER/ROLL CALL**
2. **BUSINESS ADMINISTRATION**
 - A. Ranking of Audit Proposals Tab 1
3. **ADJOURNMENT**

REGULAR MEETING:

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
4. **BUSINESS ITEMS**
 - A. Acceptance of Audit Committee's Recommendation for Auditing Services
 - B. Ratification of Sitex Pond #1 Clean Up Proposal Tab 1
 - C. Acceptance of Arbitrage 2025 Report Tab 2
 - D. Consideration of Caliber Proposals #337 and #342... Tab 3
 - E. Public Hearing on Fiscal Year 2025-2026 Final Budget
 - i. Consideration of Resolution 2025-05, Adopting Fiscal Year 2025/2026 Budget Tab 4
 - F. Public Hearing on Fiscal Year 2025-2026 Assessments
 - i. Consideration of Resolution 2025-06, Levying O&M Assessments for Fiscal Year 2025-2026 Tab 5
 - G. Consideration of Resolution 2025-07, Setting the Meeting Schedule for Fiscal Year 2025-2026 Tab 6
 - H. Consideration of Resumes to Fill Vacant Board Seat Tab 7
5. **BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors Regular Meeting Minutes of May 8, 2025 Tab 8
 - B. Consideration of Minutes of the Audit Committee Minutes of May 8, 2025 Tab 9
 - C. Ratification of Operation & Maintenance Expenditures for May and June 2025 Tab 10
 - D. Consideration of Financial Statements for April, May, and June 2025..... Tab 11
6. **SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Sincerely,
Stephanie DeLuna
District Manager

Tab 1

Wynnmere East Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

TABLE OF CONTENTS

Letter of Transmittal

Professional Qualifications

- Professional Staff Resources..... 1-2
- Current and Near Future Workload..... 2
- Identification of Audit Team 2
- Resumes 3-5
- Governmental Audit Experience..... 6

Additional Data

- Procedures for Ensuring Quality Control & Confidentiality 7
- Independence..... 7-8
- Computer Auditing Capabilities 8
- Contracts of Similar Nature 9

Technical Approach

- Agreement to Meet or Exceed the Performance Specifications 10
- Tentative Audit Schedule 11
- Description of Audit Approach..... 12-15
- Proposed Audit Fee..... 16

Wynnmere East
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Wynnmere East Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Wynnmere East Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Wynnmere East Community Development District							
Prepare management letter and other special reports							
Exit conference with Wynnmere East Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Wynnmere East Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Wynnmere East Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Wynnmere East Community Development District as follows:

September 2025	\$ 3,200
September 2026	\$ 3,350
September 2027	\$ 3,500

In years of new debt issuance fees may be adjusted as mutually agreed upon.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 18, 2025
12:00PM

Submitted to:

Wynnmere East
Community Development District
c/o District Manager
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER.....	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 18, 2025

Wynnmere East Community Development District
c/o District Manager
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for two (2) additional optional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Wynnmere East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

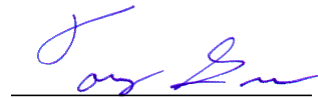
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



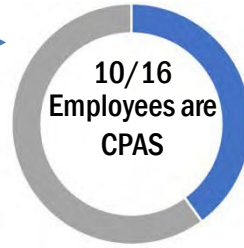
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

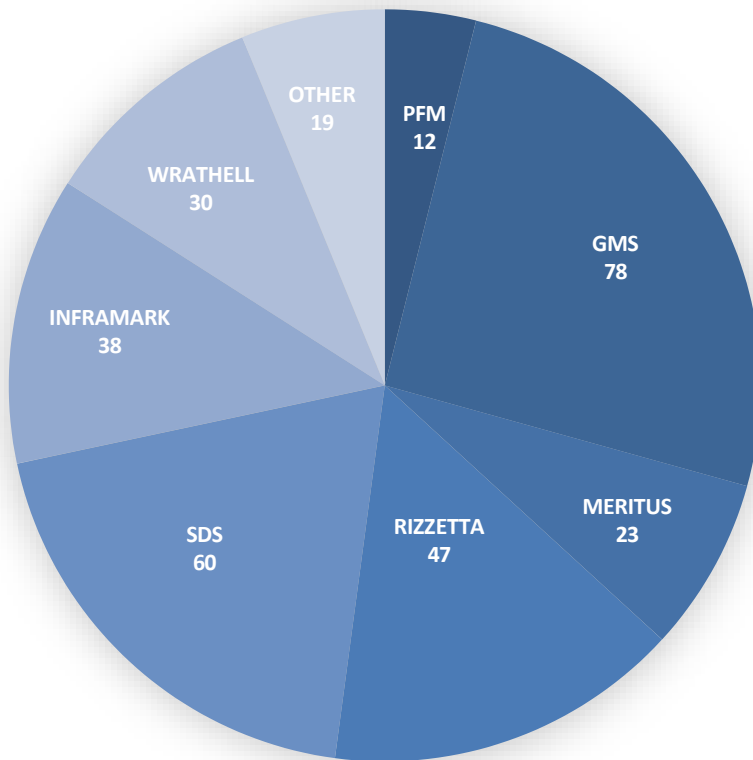
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.fitpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing

Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing

Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process."

Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

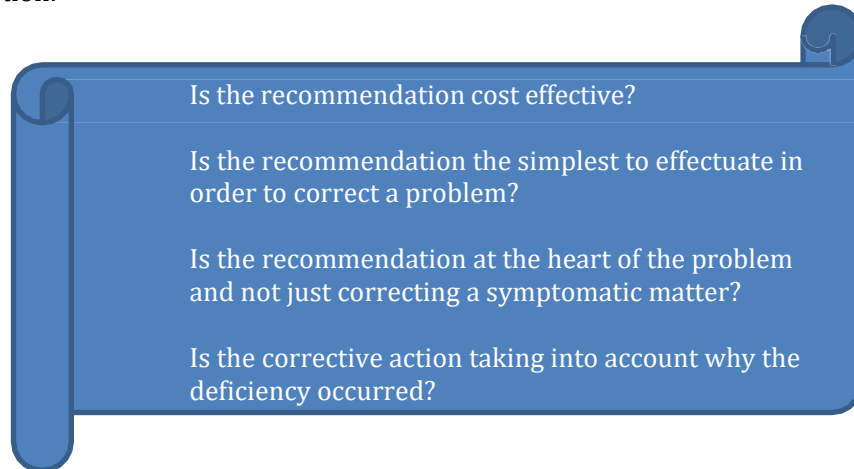
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,600
2026	\$3,700
2027	<u>\$3,800</u>
TOTAL (2025-2027)	<u>\$11,100</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Wynnmere East Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Tab 1



Mailing:

Physical:

Office Phone:

P.O. Box
Parrish, FL 34219

11719 32nd Ter E
Palmetto, FL 34221

813.564.2322
www.sitexaquatics.com

Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called Sitex and Wynnmere East CDD hereafter called "customer"

Customer: Wynnmere East CDD
C/O: Rizzetta
Contact: Mrs. Stephanie DeLuna
Address: 2700 S. Falkenburg Rd Suite 200 Tampa, Florida 33578
Email: Sdeluna@rizzetta.com
Phone: 813.533.2950

Sitex agrees to provide Mechanical Vegetation Removal to the pond bank located at the Wynnmere Community.

1-time Vegetation removal to the Pond #1 Bank at the Wynnmere East community located in Ruskin, FL (see attached map)

Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

1. Bank clean-up via mulcher	\$3,400.00
2. Haul off & Dump Fee's	Included
Total Cost:	\$3,400.00

Service shall consist of a 1-time event.

Customer agrees to pay Sitex the following amount during the term of this agreement which shall be n/a thru n/a Agreement will automatically renew as per Term and Conditions:

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

Accepted By

Date

President, Sitex Aquatics Ilc.

07/14/2025

Date

Terms & Conditions

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated through an addendum.

The Annual Cost will be paid to Sitex in One (1) equal payment, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30th of that month. A surcharge of two percent (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.

This Agreement will be for a _____ (na) month period. This Agreement shall be automatically renewed at the end of the _____ (na) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.

Additional Services requested by the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.

Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. • Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (Monday-Friday) unless otherwise stipulated.

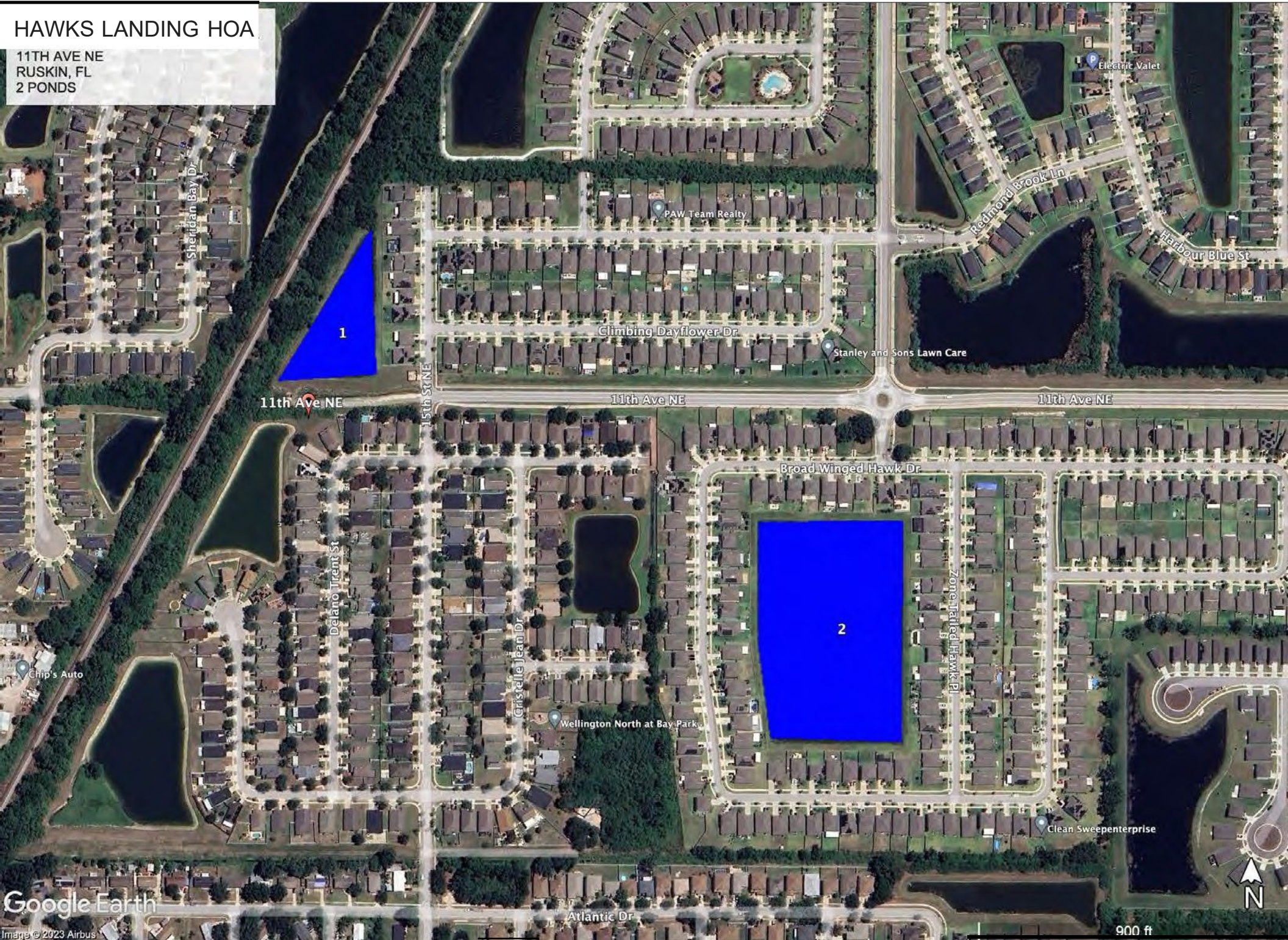
Sitex shall maintain the following insurance coverage and limits;

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage. • This Agreement shall be governed by the laws of the state of Florida.

HAWKS LANDING HOA

11TH AVE NE
RUSKIN, FL
2 PONDS



Tab 2



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

May 29, 2025

Ms. Shandra Torres
Wynnmere East Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

\$6,140,000
Wynnmere East Community Development District
Special Assessment Bonds, Series 2016
("Bonds")

Dear Ms. Torres:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended March 29, 2025 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of March 29, 2025.

The next annual arbitrage rebate calculation date is March 29, 2026. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott
Linda L. Scott, CPA

cc: Ms. Leanne Duffy, US Bank

Wynnmere East Community Development District

*\$6,140,000 Wynnmere East Community Development
District Special Assessment Bonds, Series 2016*

For the period ended March 29, 2025



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

May 29, 2025

Wynnmere East Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Re: \$6,140,000 Wynnmere East Community Development District Special Assessment Bonds, Series 2016 ("Bonds")

Wynnmere East Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended March 29, 2025 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(300,248.36) at March 29, 2025. As such, no amount must be on deposit in the Rebate Fund.

As specified in Form 8038G, the calculations have been performed based upon a Bond Yield of 5.3292%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebate Requirement for the Bonds for the Computation Period based on the information provided to us. The Rebate Requirement has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Wynnmere East Community Development District
May 29, 2025
\$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2025

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is March 30, 2016.
2. The end of the first Bond Year for the Bonds is March 29, 2017.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebate Requirement for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebate Requirement for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebate Requirement as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebate Requirement as of the Next Computation Date will not be the Rebate Requirement reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebate Requirement computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Wynnmere East Community Development District
May 29, 2025
\$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2025

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The Bonds were issued to provide funds to (i) pay a portion of the costs of the Series 2016 Project, (ii) fund a deposit to the Debt Service Reserve Account for the Bonds in an amount equal to the Series 2016 Reserve Requirement for the Bonds, and (iv) pay the costs of issuance of the Bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Wynnmere East Community Development District
May 29, 2025
\$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2025

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebate Requirement on certain prescribed dates.
5. *Rebate Requirement*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND
DESCRIPTION OF SCHEDULE**

Wynnmere East Community Development District
May 29, 2025
\$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2025

SOURCE INFORMATION

Bonds

Source

Closing Date

Form 8038G

Bond Yield

Form 8038G

Investments

Source

Principal and Interest Receipt Amounts
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND
DESCRIPTION OF SCHEDULE**

Wynnmere East Community Development District
May 29, 2025
\$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2025

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebate Requirement.

\$6,140,000 WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2016

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

3 / 30 / 2016 ISSUE DATE
3 / 30 / 2021 BEGINNING OF COMPUTATION PERIOD
3 / 29 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3292%	ALLOWABLE EARNINGS
3 / 30 / 2021	BEGINNING BALANCE		0.00	193,137.50	238,324.62	45,187.12
4 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
4 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.21)	(0.23)
5 / 3 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.95	0.00	0.00	0.00
5 / 4 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.95)	(1.17)	(0.22)
6 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
6 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.20)	(0.22)
7 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.95	0.00	0.00	0.00
7 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.95)	(1.16)	(0.21)
8 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
8 / 3 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.19)	(0.21)
9 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		1.00	0.00	0.00	0.00
9 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(1.00)	(1.21)	(0.21)
10 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.95	0.00	0.00	0.00
10 / 4 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.95)	(1.14)	(0.19)
11 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
11 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.17)	(0.19)
12 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.95	0.00	0.00	0.00
12 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.96)	(1.14)	(0.19)
12 / 29 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.68	0.00	0.00	0.00
12 / 30 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.68)	(0.81)	(0.13)
1 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
1 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.16)	(0.18)
2 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
2 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.16)	(0.18)
3 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.90	0.00	0.00	0.00
3 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.90)	(1.06)	(0.16)
4 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.98	0.00	0.00	0.00
4 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.98)	(1.15)	(0.17)
5 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.95	0.00	0.00	0.00
5 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.95)	(1.11)	(0.16)
6 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		47.55	0.00	0.00	0.00
6 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(47.55)	(55.17)	(7.62)
7 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		105.26	0.00	0.00	0.00

\$6,140,000 WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2016

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

3 / 30 / 2016 ISSUE DATE
3 / 30 / 2021 BEGINNING OF COMPUTATION PERIOD
3 / 29 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3292%	ALLOWABLE EARNINGS
7 / 5 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(105.26)	(121.53)	(16.27)
8 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		180.96	0.00	0.00	0.00
8 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(180.96)	(208.11)	(27.15)
9 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		277.56	0.00	0.00	0.00
9 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(277.56)	(317.81)	(40.25)
10 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		315.08	0.00	0.00	0.00
10 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(315.08)	(359.09)	(44.01)
11 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		419.67	0.00	0.00	0.00
11 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(419.67)	(476.34)	(56.67)
12 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		516.75	0.00	0.00	0.00
12 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(516.75)	(583.97)	(67.22)
12 / 21 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.03	0.00	0.00	0.00
12 / 21 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.20	0.00	0.00	0.00
12 / 22 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(0.23)	(0.26)	(0.03)
1 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		588.36	0.00	0.00	0.00
1 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(588.36)	(661.79)	(73.43)
2 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		624.54	0.00	0.00	0.00
2 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(624.54)	(699.62)	(75.08)
3 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		597.64	0.00	0.00	0.00
3 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(597.64)	(666.55)	(68.91)
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		681.07	0.00	0.00	0.00
4 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(681.07)	(756.06)	(74.99)
5 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		696.04	0.00	0.00	0.00
5 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(696.04)	(769.53)	(73.49)
6 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		757.15	0.00	0.00	0.00
6 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(757.15)	(833.43)	(76.28)
7 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		742.76	0.00	0.00	0.00
7 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(742.76)	(813.66)	(70.90)
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		777.87	0.00	0.00	0.00
8 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(777.87)	(848.76)	(70.89)
9 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		808.24	0.00	0.00	0.00
9 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(808.24)	(877.66)	(69.42)
10 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		783.87	0.00	0.00	0.00
10 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(783.87)	(847.72)	(63.85)

\$6,140,000 WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2016

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

3 / 30 / 2016 ISSUE DATE
3 / 30 / 2021 BEGINNING OF COMPUTATION PERIOD
3 / 29 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3292%	ALLOWABLE EARNINGS
11 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		812.85	0.00	0.00	0.00
11 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(812.85)	(875.34)	(62.49)
12 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		789.40	0.00	0.00	0.00
12 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(789.40)	(846.13)	(56.73)
1 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		815.34	0.00	0.00	0.00
1 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(815.34)	(870.24)	(54.90)
2 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		811.97	0.00	0.00	0.00
2 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(811.97)	(862.97)	(51.00)
3 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		754.70	0.00	0.00	0.00
3 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(754.70)	(798.37)	(43.67)
4 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		806.86	0.00	0.00	0.00
4 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(806.86)	(850.06)	(43.20)
5 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		779.83	0.00	0.00	0.00
5 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(779.83)	(817.99)	(38.16)
6 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		806.71	0.00	0.00	0.00
6 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(806.71)	(842.24)	(35.53)
7 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		781.09	0.00	0.00	0.00
7 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(781.09)	(812.16)	(31.07)
8 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		806.62	0.00	0.00	0.00
8 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(806.62)	(835.04)	(28.42)
9 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		804.78	0.00	0.00	0.00
9 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(804.78)	(829.25)	(24.47)
10 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		752.72	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(752.72)	(772.44)	(19.72)
11 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		734.79	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(734.79)	(750.52)	(15.73)
12 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		683.56	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(683.56)	(695.24)	(11.68)
1 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		684.65	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(684.65)	(693.31)	(8.66)
2 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		657.98	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(657.98)	(663.29)	(5.31)
3 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		590.56	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(590.56)	(592.72)	(2.16)

\$6,140,000 WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2016

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

3 / 30 / 2016 ISSUE DATE
3 / 30 / 2021 BEGINNING OF COMPUTATION PERIOD
3 / 29 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3292%	ALLOWABLE EARNINGS
3 / 29 / 2025	INTEREST ACCRUAL		608.58	0.00	0.00	0.00
		193,746.08	22,417.78	171,328.30	215,003.21	43,674.91
3 / 30 / 2021	BEGINNING BALANCE		0.00	28.39	35.03	6.64
6 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.01	0.00	0.00	0.00
7 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.02	0.00	0.00	0.00
8 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.03	0.00	0.00	0.00
9 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.04	0.00	0.00	0.00
10 / 3 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.05	0.00	0.00	0.00
11 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.06	0.00	0.00	0.00
12 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCT		0.08	0.00	0.00	0.00
1 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.09	0.00	0.00	0.00
2 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.09	0.00	0.00	0.00
3 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.09	0.00	0.00	0.00
4 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
5 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
6 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
7 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
8 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
9 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
10 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
11 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
12 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
1 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
2 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
3 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
4 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
5 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
6 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
7 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
8 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
9 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.13	0.00	0.00	0.00
10 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
11 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.12	0.00	0.00	0.00
12 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00

\$6,140,000 WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2016

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

3 / 30 / 2016 ISSUE DATE
3 / 30 / 2021 BEGINNING OF COMPUTATION PERIOD
3 / 29 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3292%	ALLOWABLE EARNINGS
1 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
2 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
3 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
		<u>31.79</u>	<u>3.40</u>	<u>28.39</u>	<u>35.03</u>	<u>6.64</u>
		<u>193,777.87</u>	<u>22,421.18</u>	<u>171,356.69</u>	<u>215,038.24</u>	<u>43,681.56</u>
	ACTUAL EARNINGS		22,421.18			
	ALLOWABLE EARNINGS		<u>43,681.56</u>			
	REBATE REQUIREMENT		(21,260.37)			
	FUTURE VALUE OF 3/29/2021 CUMULATIVE REBATE REQUIREMENT		(270,366.04)			
	FUTURE VALUE OF 3/29/2022 COMPUTATION DATE CREDIT		(2,142.77)			
	FUTURE VALUE OF 3/29/2023 COMPUTATION DATE CREDIT		(2,177.40)			
	FUTURE VALUE OF 3/29/2024 COMPUTATION DATE CREDIT		(2,181.78)			
	COMPUTATION DATE CREDIT		<u>(2,120.00)</u>			
	CUMULATIVE REBATE REQUIREMENT		<u>(300,248.36)</u>			

Tab 3

CALIBER RESIDENTIAL AND COMMERCIAL SERVICES LLC

INVOICE

Daniel Perry
4920 west cypress st ste 104
#5030
tampa FL, 33607
(833)743-4925

RECEIVED
07/14/25

Bill To

Wynnmere East CDD
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
(813)933-5571 EXT 2772

Invoice #

337

Invoice Date

07/14/2025

DESCRIPTION	AMOUNT
Community Lawn and Plus Ditch	4,783.00
TOTAL	\$4,783.00 USD

**Terms & Conditions**

Payments are due on the 30th of each month

CALIBER RESIDENTIAL AND COMMERCIAL SERVICES LLC

INVOICE

Daniel Perry
4920 west cypress st ste 104
#5030
tampa FL, 33607
(833)743-4925

RECEIVED
07/17/25

Bill To

Wynnmere East CDD
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
(813)933-5571 EXT 2772

Invoice #

342

Invoice Date

07/16/2025

DESCRIPTION	AMOUNT
8 pallets of glue mulch (colors is brown)	5,700.00
(free) I have insurance on all 3owers and bushes	0.00
TOTAL	\$5,700.00 USD

**Terms & Conditions**

Payments are due on the 30th of each month

Tab 4

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Wynnmere East Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Wynnmere East Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ _____
<i>Total Reserve Fund [if Applicable]</i>	\$ _____
Total Debt Service Funds	\$ _____
Total All Funds*	\$ _____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 7, 2025.

Attested By:

**Wynnmere East
Community Development District**

Print Name: _____
☐ Secretary/☐ Assistant Secretary

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

Exhibit A: FY 2025-2026 Adopted Budget



Rizzetta & Company

Wynnmere East Community Development District

www.wynnmereeastcdd.com

Approved Proposed Budget for Fiscal Year 2025/2026

Table of Contents

	<u>Page</u>
General Fund Budget for Fiscal Year 2025/2026	3
Debt Service for Fiscal Year 2025/2026	4
Assessments Charts for Fiscal Year 2025/2026	5
General Fund Budget Account Category Descriptions	7
Debt Service Fund Budget Account Category Descriptions	12

Approved Proposed Budget
Wynnmere East Community Development District
General Fund
Fiscal Year 2025/2026

Chart of Accounts Classification	Actual YTD through 03/30/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
1						
2	ASSESSMENT REVENUES					
3						
4	Special Assessments					
5	Tax Roll*	\$ 227,714	\$ 227,714	\$ 225,693	\$ 2,021	\$ 20,784
6						
7	Assessment Revenue Subtotal					
8						
9	OTHER REVENUES					
10						
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
12	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
13						
14	Other Revenue Subtotal					
15						
16	TOTAL REVENUES					
17	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.					
18						
19	EXPENDITURES - ADMINISTRATIVE					
20						
21	Legislative					
22	Supervisor Fees	\$ 1,200	\$ 2,400	\$ 4,800	\$ 2,400	\$ 4,800
23	Financial & Administrative					
24	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
25	Assessment Roll	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,090
26	Auditing Services	\$ 4,500	\$ 4,500	\$ 4,800	\$ 300	\$ 4,800
27	Disclosure Report	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
28	District Engineer	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
29	District Management	\$ 18,500	\$ 37,000	\$ 37,000	\$ -	\$ 38,110
30	Dues, Licenses & Fees	\$ 175	\$ 350	\$ 500	\$ 150	\$ 500
31	Legal Advertising	\$ 120	\$ 240	\$ 2,500	\$ 2,260	\$ 2,500
32	Miscellaneous Fees	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
33	Miscellaneous Mailings	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
34	Public Officials Liability Insurance	\$ 3,430	\$ 3,430	\$ 3,527	\$ 97	\$ 3,859
35	Trustees Fees	\$ 1,913	\$ 1,913	\$ 4,000	\$ 2,087	\$ 4,000
36	Website Hosting, Maintenance, Backup	\$ 1,260	\$ 2,520	\$ 2,800	\$ 280	\$ 2,800
37	Legal Counsel					
38	District Counsel	\$ 1,935	\$ 3,870	\$ 15,000	\$ 11,130	\$ 15,000
39						
40	Administrative Subtotal	\$ 37,033	\$ 60,723	\$ 87,427	\$ 26,704	\$ 88,959
41						
42	EXPENDITURES - FIELD OPERATIONS					
43						
44	Electric Utility Services					
45	Utility Services	\$ 18,440	\$ 36,880	\$ 40,000	\$ 3,120	\$ 40,000
46	Stormwater Control					
47	Aquatic Maintenance	\$ 2,058	\$ 4,116	\$ 4,116	\$ -	\$ 6,000
48	Other Physical Environment					
49	General Liability Insurance	\$ 4,194	\$ 4,194	\$ 4,350	\$ 156	\$ 4,718
50	Irrigation Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
51	Landscape Maintenance	\$ 28,094	\$ 56,188	\$ 58,000	\$ 1,812	\$ 58,000
52	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
53	Property Insurance	\$ 2,999	\$ 2,999	\$ 3,300	\$ 301	\$ 5,300
54	Contingency					
55	Hurricane Related Expenses	\$ 18,340	\$ 36,680	\$ 5,000	\$ (31,680)	\$ 15,000
56	Miscellaneous Contingency	\$ 17,226	\$ 34,452	\$ 15,000	\$ (19,452)	\$ 20,000
57						
58	Field Operations Subtotal	\$ 91,351	\$ 175,509	\$ 138,266	\$ (37,243)	\$ 157,518
59						
60	TOTAL EXPENDITURES	\$ 128,384	\$ 236,232	\$ 225,693	\$ (10,539)	\$ 246,477
61						
62	EXCESS OF REVENUES OVER EXPENDITURES	\$ 99,330	\$ (8,518)	\$ -	\$ (8,518)	\$ -
63						

Wynnmere East Community Development District

Debt Service

Fiscal Year 2025/2026

Chart of Accounts Classification	Series 2021	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$383,424.56	\$383,424.56
TOTAL REVENUES	\$383,424.56	\$383,424.56
EXPENDITURES		
Administrative		
Debt Service Obligation	\$383,424.56	\$383,424.56
Administrative Subtotal	\$383,424.56	\$383,424.56
TOTAL EXPENDITURES	\$383,424.56	\$383,424.56
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

GROSS ASSESSMENTS

\$407,898.47

Notes:

Tax Roll Collection Costs for Hillsborough County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT					
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE					
2025/2026 O&M Budget:		\$246,477.00		2024/2025 O&M Budget:	\$225,693.00
Collection Costs:		2%	\$5,244.19	2025/2026 O&M Budget:	\$246,477.00
Early Payment Discounts:		4%	\$10,488.38		
2025/2026 Total:			<u>\$262,209.57</u>	Total Difference:	<u>\$20,784.00</u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Single Family	Series 2016 Debt Service Operations/Maintenance	\$1,303.19	\$1,303.19	\$0.00	0.00%
		\$759.81	\$829.78	\$69.97	9.21%
		<u>\$2,063.00</u>	<u>\$2,132.97</u>	<u>\$69.97</u>	<u>3.39%</u>
	<u>Total</u>				

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2025/2026 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$246,477.00
COLLECTION COSTS @	2%	\$5,244.19
EARLY PAYMENT DISCOUNT @	4%	\$10,488.38
TOTAL O&M ASSESSMENT		\$262,209.57

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2016 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	SERIES 2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
Single Family	316	313	1.00	316.00	100.00%	\$262,209.57	\$829.78	\$1,303.19	\$2,132.97
Total Community	316	313		316.00	100.00%	\$262,209.57			

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):	(\$15,732.57)
Net Revenue to be Collected:	\$246,477.00

⁽¹⁾ Reflects the number of total lots with Series 2016 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2025 Hillsborough County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to day operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles, and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for the management and administration of the District's day-to-day needs. These services include the conducting of board meetings, workshops, the overall administration of District functions, all required state, and local filings, preparation of the annual budget, purchasing, risk management, preparing various resolutions, and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

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

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on the property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

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

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 5

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Wynnmere East Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2025-2026 attached hereto as **Exhibit A (“FY 2025-2026 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

WHEREAS, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2025-2026 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 7, 2025.

Attested By:

**Wynnmere East
Community Development District**

Print Name: _____
☐ Secretary/☐ Assistant Secretary

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

Exhibit A: FY 2025-2026 Budget

Tab 6

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, AND PROVIDING FOR AN EFFECTIVE DATE

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

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

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

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. The annual public meeting schedule of the Board of Supervisors for the Fiscal Year beginning October 1, 2025, and ending on September 30, 2026 (the “**FY 2025/2026**”) attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published and filed in accordance with the requirements of Florida law.

Section 2. The District Manager is hereby directed to submit a copy of the FY 2025/2026 annual public meeting schedule to Hillsborough County and the Department of Commerce.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED ON August 7th, 2025.

Attest:

**Wynnmere East
Community Development District**

Assistant Secretary

Chair of the Board of Supervisors

Exhibit A

Notice of Meetings Fiscal Year 2025/2026 Wynnmere East Community Development District

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2025/2026 Regular Meetings of the Board of Supervisors of the Wynnmere East Community Development District shall be held at **6:00 p.m. at the SouthShore Regional Library, located at 15816 Beth Shields Way, Ruskin, FL 33573**. The meeting dates are as follows:

October 2, 2025

March 5, 2026

May 7, 2026

August 6, 2026

The meetings will be open to the public and will be conducted in accordance with the provisions of Florida Law for community development districts. Any meeting may be continued with no additional notice to a date, time and place to be specified on the record at a meeting. A copy of the agenda for the meetings listed above may be obtained on the District's website: <https://wynnmereeastcdd.com/> or from Rizzetta & Company, Inc., 3434 Colwell Ave, Suite 200, Tampa, FL 33614 at (813) 933-5571, one week prior to the meeting.

There may be occasions when one or more supervisors will participate by telephone or other remote device.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at (813) 933-5571, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, who can aid you in contacting the District Office.

Each person who decides to appeal any action taken at the meetings is advised that the person will need a record of 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.

Stephanie DeLuna
District Manager

Tab 7

-----Original Message-----

From: MONA LEWIS <magddiva77@aol.com>

Sent: Tuesday, February 18, 2025 1:24 PM

To: Stephonie Deluna <SDeLuna@rizzetta.com>

Subject: [EXTERNAL]Re election

NOTICE: This email originated from outside of the organization.

Do not click links or open attachments unless you recognize the sender and know the content is safe, Please use the Report Phishing button to report suspicious messages.

I Mona Lewis will attend the 3/06/2025 Wynnmere East COD Board meeting. I am requesting consideration for reelection to my seat on the Board of Directors,
Mona Lewis

Tab 8

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Wynnmere East Community Development District was held on **Thursday, May 8, 2025, at 6:30 p.m.** at the SouthShore Library, located at 15816 Beth Shields Way, Ruskin FL 33573.

Present and constituting a quorum were:

Fluffy Cazalas	Chairman
Shawn Fitzgerald	Assistant Secretary
Pedro Collado	Assistant Secretary

Also present were:

Stephanie DeLuna	District Manager; Rizzetta & Co.
Cari Webster	District Counsel; Straley Robin Vericker (via phone)

Audience	None
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FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. DeLuna called the meeting to order and performed a roll call, confirming that a quorum was present.

SECOND ORDER OF BUSINESS

Audience Comments

There were no audience comments.

THIRD ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Webster had no updates, and the Board had no requests.

B. District Engineer

Not present.

C. District Manager

Ms. DeLuna stated the next Board meeting is scheduled for August 7, 2025, at 7:00 p.m. at the South Shore Regional Library located at 15816 Beth Shields Way, Ruskin, FL 33573 and asked the Board for a motion to adjust the starting time for the public hearing to 6:30 p.m. and the Audit Committee meeting starting time to 6:00 p.m.

On a Motion by Mr. Collado, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors changed the starting time for the regular meeting to 6:30 p.m. and the Audit Committee meeting to 6:00 p.m. on August 7, 2025, for the Wynnmere East Community Development District.

1. Presentation of Registered Voters
Ms. DeLuna announced that as of April 15, 2025, the number of registered voters in the District was 631.

FOURTH ORDER OF BUSINESS

Business Items

A. Presentation of Fiscal Year 2025-2026 Proposed Budget

Ms. DeLuna presented the Fiscal Year 2025-2026 Proposed Budget to the Board. Changes were made to the budget, with an annual increase of \$69.97.

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Board of Supervisors approved the Fiscal Year 2025-2026 Proposed Budget, as amended, for the Wynnmere East Community Development District.

1. Consideration of Resolution 2025-04, Approving Fiscal Year 2025-2026 Proposed Budget and Setting a Public Hearing

On a Motion by Ms. Cazalas , seconded by Mr. Collado , with all in favor, the Board of Supervisors approved Resolution 2025-04, Approving Fiscal Year 2025-2026 Proposed Budget and Setting a Public Hearing, for the Wynnmere East Community Development District.

B. Ratification of Fiscal Year Ended 2024 Final Audit

Ms. DeLuna presented the 2024 Audit to the Board.

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Board of Supervisors accepted the 2024 Final Audit, as presented, for the Wynnmere East Community Development District.

FIFTH ORDER OF BUSINESS

Business Administration

A. Consideration of Meeting Minutes of March 6, 2025

On a Motion by Ms. Cazalas , seconded by Mr. Collado, with all in favor, the Board of Supervisors accepted the March 6, 2025 meeting minutes, as presented, for the Wynnmere East Community Development District.

B. Ratification of O & M Expenditures for February and March 2025

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Board of Supervisors ratified the Operation & Maintenance Expenditures of February (\$9,586.35) and March 2025 (\$12,561.71), for the Wynnmere East Community Development District.

C. Consideration of Financial Statements for February and March 2025

The Board reviewed the Financial Statements.

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Board of Supervisors accepted the financial statements for February and March 2025, as presented, for the Wynnmere East Community Development District.

SIXTH ORDER OF BUSINESS

Supervisor Requests

Mr. Collado requested pressure washing proposals be obtained.

Ms. Cazalas requested debris removal in the District.

Ms. DeLuna asked the Board if they would like to add reviewing a candidate for the vacant seat to this agenda. The Board chose to table the review until the next meeting.

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Board of Supervisors chose to table adding the review of a candidate to fill the vacant Board seat until the next meeting, for the Wynnmere East Community Development District.

NINTH ORDER OF BUSINESS

Adjournment

On a Motion by Ms. Cazalas, seconded by Mr. Collado, with all in favor, the Board adjourned the meeting at 7:22 p.m., for the Wynnmere East Community Development District.

Assistant Secretary

Chair / Vice Chair

DRAFT

Tab 9

**MINUTES OF THE AUDIT COMMITTEE MEETING
WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Wynnmere East Community Development District was held on **Thursday, May 8, 2025, at 6:10 p.m.** at the SouthShore Regional Library, located at 15816 Beth Shields Way, Ruskin, Florida 33573.

Present and constituting a quorum were:

Fluffy Cazalas	Audit Committee
Shawn Fitzgerald	Audit Committee
Pedro Collado	Audit Committee

Also present were:

Stephanie DeLuna	District Manager; Rizzetta & Co.
Cari Webster	District Counsel; Straley Robin Vericker (via phone)

Audience	None
----------	-------------

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

Ms. DeLuna called the meeting to order and performed a roll call.

SECOND ORDER OF BUSINESS **Business Administration**

A. Consideration of Audit Proposal Instructions

Ms. DeLuna explained the audit RFP process.

On a Motion by Mr. Collado , seconded by Ms. Cazalas, with all in favor, the Audit Committee approved the audit proposal instructions, for the Wynnmere East Community Development District.

B. Consideration of Audit Evaluation Criteria

Ms. DeLuna reviewed the audit evaluation criteria.

On a Motion by Mr. Collado , seconded by Ms. Cazalas , with all in favor, the Audit Committee approved the audit evaluation criteria, for the Wynnmere East Community Development District.

C. Consideration of RFP for Audit Services Advertisement

Ms. DeLuna stated the audit services advertisement would be for a total of three years, not five.

On a Motion by Ms. Cazalas , seconded by Mr. Collado, with all in favor, the Board of Supervisors approved the financial statements through December 2024, as presented, for the Wynnmere East Community Development District.

THIRD ORDER OF BUSINESS

Adjournment

On a Motion by Mr. Collado, seconded by Ms. Cazalas, with all in favor, the Audit Committee adjourned the meeting at 6:16 p.m., for the Wynnmere East Community Development District.

Assistant Secretary

Chair / Vice Chair

Tab 10

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

District Office - Riverview, Florida - (813) 533-2950

Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614

Wynnmereeastcdd.com

Operation and Maintenance Expenditures

May 2025

Presented For Board Approval

The total items being presented: **\$11,925.85**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wynnmere East Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2025 Through May 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Caliber Residential and Commercial Services	300014	335	Landscape & Ditch Services 05/25	\$ 4,783.00
Fluffy E Cazalas	300015	FC050825	Board of Supervisors Meeting 05/08/25	\$ 200.00
Rizzetta & Company, Inc.	300013	INV0000098938	District Management Fees 5/25	\$ 3,266.66
Sitex Aquatics, LLC	300018	10008-B	Monthly Lake Maintenance 05/25	\$ 343.00
TECO	20250528-1	221001988080 04/25 ACH	Electric Services 04/25	\$ 1,846.27
TECO	20250528-2	211005933836 04/25 ACH	Electric Services 04/25	\$ 22.38
TECO	20250528-3	211005934289 04/25 ACH	Utility Services 04/25	\$ 1,207.98
The Observer Group, Inc.	300016	25-01161H	Legal Advertising 04/25	\$ 76.56
The Observer Group, Inc.	300019	25-01454H	Legal Advertising 05/25	\$ 70.00
VGlobal Tech	300017	7308	ADA Website Maintenance 05/25	\$ <u>110.00</u>
Report Total				\$ <u>11,925.85</u>

CALIBER RESIDENTIAL AND COMMERCIAL SERVICES LLC

INVOICE

Daniel Perry
4920 west cypress st ste 104
#5030
tampa FL, 33607
(833)743-4925

Bill To

Wynnmere East CDD
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
(813)933-5571 EXT 2772

Invoice #

335

Invoice Date

05/12/2025

DESCRIPTION	AMOUNT
Community Lawn	4,783.00
TOTAL	\$4,783.00 USD

RECEIVED
05/12/2025

**Terms & Conditions**

Payments are due on the 30th of each month

Wynnmere East COD
Meeting Date: May 8, 2025

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid	
Travis Elijah		
Shawn Fitzgerald	*No Pay	
Fluffy Cazalas	X	FC050825
Pedro L Collado	X	PC050825

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

RECEIVED
05/12/2025

Meeting Start Time:	6:00pm
Meeting End Time:	7:22pm
Total Meeting Time:	1:22pm
Time Over (3) Hours:	
Total at \$175.00 per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:		
Additional or Continued Meeting?		
Total Meeting Time:		
Total at \$175 per Hour:		\$0.00
Business Mileage Round Trip		
IRS Rate per Mile		\$0.700
Mileage to Charge		\$0.00

DM Signature: _____

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/2/2025	INV0000098938

Bill To:

Wynnmere East CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

RECEIVED
04/29/25

[illegible]

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

office@sitexaquatics.com
+1 (813) 564-2322



Bill to
Wynnmere East CDD
Rizzetta & Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614

RECEIVED
05/01/25

Invoice details

Invoice no.: 10008-B
Terms: Net 30
Invoice date: 05/01/2025
Due date: 05/31/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Aquatic Maintenance	Monthly Lake Maintenance- 2 Waterways	1	\$343.00	\$343.00

Total \$343.00



WYNNMERE EAST COMMUNITY
11TH AVE NE/ 18TH ST NE
RUSKIN, FL 33570

Statement Date: May 05, 2025

Amount Due: \$1,846.27

Due Date: May 27, 2025

Account #: 221001988080

DO NOT PAY. Your account will be drafted on May 27, 2025

Account Summary

Current Service Period: March 29, 2025 - April 29, 2025	
Previous Amount Due	\$1,846.27
Payment(s) Received Since Last Statement	-\$1,846.27
Current Month's Charges	\$1,846.27
Amount Due by May 27, 2025	\$1,846.27

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

RECEIVED
05/16/25



Scan here to view
your account online.



**DOWNED IS
DANGEROUS!**

If you see a downed power line, move
a safe distance away and call 911.

For more safety tips, visit

TampaElectric.com/PowerLineSafety

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



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

Account #: 221001988080

Due Date: May 27, 2025



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: \$1,846.27

Payment Amount: \$ _____

656322555274

Your account will be
drafted on May 27, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 221001988080
Statement Date: May 05, 2025
Charges Due: May 27, 2025

Service Period: Mar 29, 2025 - Apr 29, 2025

Rate Schedule: Lighting Service

Charge Details

	Electric Charges		
	Lighting Service Items LS-1 (Bright Choices) for 32 days		
	Lighting Energy Charge	720 kWh @ \$0.03412/kWh	\$24.57
	Fixture & Maintenance Charge	37 Fixtures	\$455.54
	Lighting Pole / Wire	37 Poles	\$1216.19
	Lighting Fuel Charge	720 kWh @ \$0.03059/kWh	\$22.02
	Storm Protection Charge	720 kWh @ \$0.00559/kWh	\$4.02
	Clean Energy Transition Mechanism	720 kWh @ \$0.00043/kWh	\$0.31
	Storm Surcharge	720 kWh @ \$0.01230/kWh	\$8.86
	Florida Gross Receipt Tax		\$1.53
	State Tax		\$113.23
	Lighting Charges		\$1,846.27

Total Current Month's Charges **\$1,846.27**

Important Messages

Be Prepared This Storm Season
 Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
 Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill

Bank Draft
 Visit TECOaccount.com for free recurring or one time payments via checking or savings account.

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

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

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

Phone
 Toll Free: **866-689-6469**

All Other Correspondences:
 Tampa Electric
 P.O. Box 111
 Tampa, FL 33601-0111

Contact Us

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

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



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

Statement Date: May 05, 2025

Amount Due: **\$22.38**

Due Date: May 27, 2025

Account #: 211005933836

DO NOT PAY. Your account will be drafted on May 27, 2025

Account Summary

Current Service Period: March 29, 2025 - April 29, 2025	
Previous Amount Due	\$20.46
Payment(s) Received Since Last Statement	-\$20.46
Current Month's Charges	\$22.38
Amount Due by May 27, 2025	\$22.38

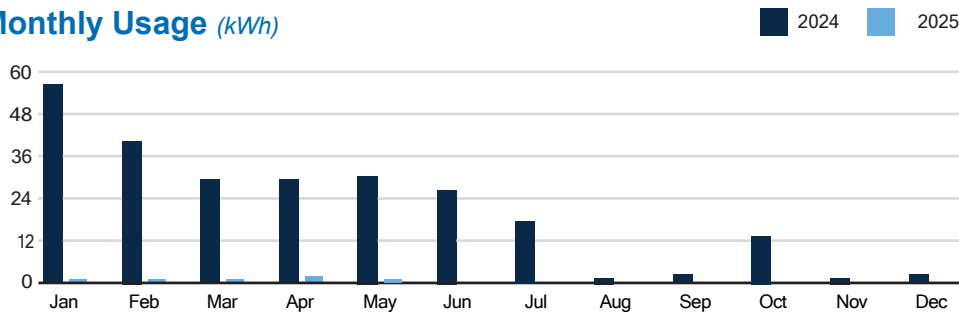
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

RECEIVED
05/16/25



Scan here to view
your account online.

Monthly Usage (kWh)



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



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

Account #: 211005933836

Due Date: May 27, 2025



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: **\$22.38**

Payment Amount: \$ _____

647680646205

Your account will be
drafted on May 27, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 211005933836

Statement Date: May 05, 2025

Charges Due: May 27, 2025

Meter Read

Service Period: Mar 29, 2025 - Apr 29, 2025 Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	Total Used	Multiplier	Billing Period
1000530032	04/29/2025	2,124	2,123	1 kWh	1	32 Days

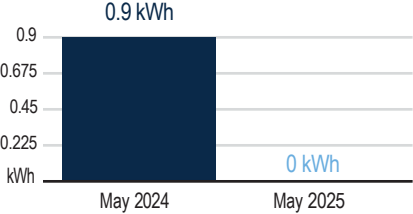
Charge Details

⚡ Electric Charges		
Daily Basic Service Charge	32 days @ \$0.63000	\$20.16
Energy Charge	1 kWh @ \$0.08641/kWh	\$0.09
Fuel Charge	1 kWh @ \$0.03083/kWh	\$0.03
Storm Protection Charge	1 kWh @ \$0.00577/kWh	\$0.01
Storm Surcharge	1 kWh @ \$0.02121/kWh	\$0.02
Florida Gross Receipt Tax		\$0.52
Electric Service Cost		\$20.83
State Tax		\$1.55
Total Electric Cost, Local Fees and Taxes		\$22.38

Total Current Month's Charges

\$22.38

Avg kWh Used Per Day



Important Messages

- Be Prepared This Storm Season**
Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.
- Quarterly Fuel Source Update**
Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill

💳

Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.

👤

In-Person

Find list of Payment Agents at TampaElectric.com

✉️

Mail A Check

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

💳

Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.

📞

Phone

Toll Free: **866-689-6469**

✉️

All Other Correspondences:

Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:
TampaElectric.com

Phone:
Commercial Customer Care: 866-832-6249
Residential Customer Care: 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 at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



WYNNMERE EAST COMMUNITY
WYNNMERE EAST PH1
RUSKIN, FL 33570-0000

Statement Date: May 05, 2025

Amount Due: **\$1,207.98**

Due Date: May 27, 2025

Account #: 211005934289

DO NOT PAY. Your account will be drafted on May 27, 2025

Account Summary

Current Service Period: March 29, 2025 - April 29, 2025	
Previous Amount Due	\$1,207.98
Payment(s) Received Since Last Statement	-\$1,207.98
Current Month's Charges	\$1,207.98
Amount Due by May 27, 2025	\$1,207.98

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

RECEIVED
05/16/25



Scan here to view
your account online.



**DOWNED IS
DANGEROUS!**

If you see a downed power line, move
a safe distance away and call 911.

For more safety tips, visit

TampaElectric.com/PowerLineSafety

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



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

Account #: 211005934289

Due Date: May 27, 2025



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: **\$1,207.98**

Payment Amount: \$ _____

647680646206

Your account will be
drafted on May 27, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 211005934289
Statement Date: May 05, 2025
Charges Due: May 27, 2025

Service Period: Mar 29, 2025 - Apr 29, 2025

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 32 days

Lighting Energy Charge	416 kWh @ \$0.03412/kWh	\$14.19
Fixture & Maintenance Charge	26 Fixtures	\$243.88
Lighting Pole / Wire	26 Poles	\$854.62
Lighting Fuel Charge	416 kWh @ \$0.03059/kWh	\$12.73
Storm Protection Charge	416 kWh @ \$0.00559/kWh	\$2.33
Clean Energy Transition Mechanism	416 kWh @ \$0.00043/kWh	\$0.18
Storm Surcharge	416 kWh @ \$0.01230/kWh	\$5.12
Florida Gross Receipt Tax		\$0.89
State Tax		\$74.04
Lighting Charges		\$1,207.98

Total Current Month's Charges

\$1,207.98

Important Messages

Be Prepared This Storm Season

Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

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 at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Business Observer

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

INVOICE

Legal Advertising

Invoice # 25-01161H

Date 04/25/2025

RECEIVED
04/24/25

Attn:
Wynnmere East CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

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

Description

Amount

Serial # 25-01161H

\$76.56

Notice of Special Bos Meeting

RE: Wynnmere East CDD Board of Supervisors Meeting on 5/8/25 @ 6:00 PM

Published: 4/25/2025

Important Message

Paid

()

**Please include our Serial #
on your check**

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

Total

\$76.56

**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.

Business Observer

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

INVOICE

Legal Advertising

NOTICE OF SPECIAL BOS MEETING WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Wynnmere East Community Development District will hold an Audit Committee meeting beginning at 6:00 p.m. and special meeting beginning at 6:25 p.m. on Thursday, May 8, 2025 at the SouthShore Regional Library, 15816 Beth Shields Way, Ruskin FL 33573. The purpose of the meeting is to consider organizational matters related to the District and any other business which may properly come before it.

The meeting will be open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional published notice to a time, date and location stated on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

A copy of the agenda may be obtained at the office of the District Manager, Rizzetta & Company, Inc., located at 2700 S. Falkenburg Rd, Suite 2745, Riverview Florida, 33578., (813)533-2950, during normal business hours.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (813)533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered 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 the appeal is to be based.

Wynnmere East CDD
Stephanie DeLuna, District Manager

April 25, 2025

25-01161H

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.

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BJBusiness

25-01161H

Ouserver

Published Weekly

Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin 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 Special Bos Meeting

in the matter of Wynnmere East CDD Board of Supervisors Meeting on 5/8/25 @ 6:00PM

in the Court, was published in said newspaper by print in the
issues of 4/25/2025

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.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

25th day of April, 2025 A.D.

by ~~Kelly Martin~~ 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

NO'1CE0FSPECIALBOSMEETING.-.
WYNNMERE'EAS'T'OO?oEVELOPMEN'I'nISp'UCT

The Bollfll ofSupervisors ofthe"Wynnmere East Comm.II).ify Developmllt District will hold 8.00 Audit Cotte meeting'beginning at 6:00. p.m. and special'meeting beginning at :6:25.p.m.on Thursday, May5; 202/S.at.thi.southSjorWjalnall?raryl.15816 Beth...uelas...Ru... FL33573,the purp.cise ooth m.eting isto consoro organiza...onattersrelatedtotheDistrict and any_oth_blylines which maypi-opeome be'oe it *

[illegible]

* A_cb_P|rOfuie_a_n{m'z/y/e_obtained_{the_ffi_t----f}hit'l'M_eager,
RizzCttlf & Company, Inc.; _located at 2700 \$, Falkenburg_Rd._l lite_-27,45, Nrvierw.
l:f_o_da_3(813)533:2056.du_normal b{i}s hours:

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the TDD or Relay Service at 7-1-1, or call and request the District Office.

A 0ersb00o d0ckio_appeal any decision.mad_e at the meeting.wifu:0p0t 1
to anyJQatter considered at the meeting is advised that person willjeed a record of
.the-p0and that accordingly, the person mayneed toell81lre that a.verbatim 1
reo00 of the.procee.dings is made-including the-testim.ony_and evidence upon which,
the.appeal isto be b0l1'ed. . . .

Wynnmere East-CDD:
Stephanie DeLuna, District-Manager

April25o2025

Business Observer

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

INVOICE

Legal Advertising

Invoice # 25-01454H

Date 05/23/2025

Attn:

Wynnmere East CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

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

RECEIVED
05/22/25

Description

Amount

Serial # 25-01454H

\$70.00

Request for Proposals for Annual Audit Services

RE: Wynnmere East CDD Annual Audit Services Proposals for Fiscal Year
Ending 9/30/25

Published: 5/23/2025

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

\$70.00

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.

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Business Observer

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

INVOICE

Legal Advertising

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Wynnmere East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for two (2) additional optional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Hillsborough County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) hard copy **and** one (1) digital copy of their proposal to Stephanie DeLuna (or by email sdeluna@rizzetta.com) ("**District Manager**"), in an envelope marked on the outside "Auditing Services, Wynnmere East Community Development District." Proposals must be received by 12:00 p.m. on Friday, July 18, 2025, at the office of the District Manager at 3434 Colwell Avenue, Suite 200, Tampa FL 33614. Please direct all questions regarding this Notice to the District Manager, 813-533-2950.

Stephanie DeLuna, District Manager
May 23, 2025

25-01454H

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.

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VGlobalTech

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



INVOICE

BILL TO

Wynnmere East CDD
3434 Colwell Avenue, Suite
200
Tampa, FL 33616

RECEIVED
05/01/25

INVOICE # 7308**DATE** 05/01/2025**DUE DATE** 05/01/2025**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

District Office - Riverview, Florida - (813) 533-2950

Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614

Wynnmereeastcdd.com

Operation and Maintenance Expenditures

June 2025

Presented For Board Approval

The total items being presented: **\$16,469.23**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wynnmere East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through Jun 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Caliber Residential and Commercial Services	300024	336	Landscape & Ditch Services 06/25	\$ 4,783.00
LLS Tax Solutions, Inc.	300026	003765	Arbitrage Rebate Calculation-Series 2016 -March 29,2025	\$ 500.00
Pedro L. Collado	300021	PC050825	Board of Supervisor Meeting 05/08/25	\$ 200.00
Rizzetta & Company, Inc.	300020	INV0000099715	District Management Fees 06/25	\$ 3,266.66
Sitex Aquatics, LLC	300027	10115-B	Monthly Lake Maintenance 06/25	\$ 343.00
Straley Robin Vericker	300022	26565	Legal Services 04/25	\$ 288.00
TECO	20250626-1	211005934289 05/25 ACH	Utility Services 05/25	\$ 1,209.37
TECO	20250626-2	211005933836 05/25 ACH	Electric Services 05/25	\$ 21.00
TECO	20250626-3	221001988080 05/25 ACH	Electric Services 05/25	\$ 1,848.69
The Observer Group, Inc.	300028	25-01866H	Legal Advertising 06/25	\$ 74.38
U.S. Bank	300023	7728453	Trustee Fees S2016 04/01/25-03/31/26	\$ 3,825.13

Wynnmere East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through Jun 30, 2025

VGlobal Tech	300025	7389	ADA Website Maintenance 06/25	\$ <u>110.00</u>
Report Total				\$ <u>16,469.23</u>

CALIBER RESIDENTIAL AND COMMERCIAL SERVICES LLC

INVOICE

Daniel Perry
4920 west cypress st ste 104
#5030
tampa FL, 33607
(833)743-4925

Bill To

Wynnmere East CDD
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
(813)933-5571 EXT 2772

Invoice #

336

Invoice Date

06/10/2025

DESCRIPTION	AMOUNT
Community Lawn and Ditch	4,783.00
RECEIVED TOTAL 06/10/25	\$4,783.00 USD

**Terms & Conditions**

Payments are due on the 30th of each month

LLS Tax Solutions Inc.

2172 W Nine Mile Rd., #352

Pensacola, FL 32534

+18507540311

liscott@llstax.com



INVOICE

BILL TO

Wynnmere East

Community Development

District

c/o Rizzetta & Company,
Inc.

3434 Colwell Avenue,

Suite 200

Tampa, FL 33614

RECEIVED
05/29/25

INVOICE # 003765

DATE 05/29/2025

DUE DATE 06/28/2025

TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the \$6,140,000 Wynnmere East Community Development District Special Assessment Bonds, Series 2016 - Rebate Requirement Calculation for the period ended March 29, 2025.	500.00
BALANCE DUE	\$500.00

Thank You For Your Business

Wynnmere East COD
Meeting Date: May 8, 2025

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Travis Elijah	
Shawn Fitzgerald	*No Pay
Fluffy Cazalas	X
Pedro L Collado	X

FC050825
PC050825

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

RECEIVED
05/12/2025

Meeting Start Time:	6:00pm
Meeting End Time:	7:22pm
Total Meeting Time:	1:22pm
Time Over (3) Hours:	
Total at \$175.00 per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at \$175 per Hour:	\$0.00
Business Mileage Round Trip	
IRS Rate per Mile	\$0.700
Mileage to Charge	\$0.00

DM Signature: _____

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2025	INV0000099715

Bill To:

Wynn Timer
3434 Colwell Avenue
Suite 200
Tampa FL 33614

RECEIVED
05/28/25

[illegible]

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

office@sitexaquatics.com
+1 (813) 564-2322



Bill to

Wynnmere East CDD
Rizzetta & Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614

Invoice details

Invoice no.: 10115-B
Terms: Net 30
Invoice date: 06/01/2025
Due date: 07/01/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Aquatic Maintenance	Monthly Lake Maintenance- 2 Waterways	1	\$343.00	\$343.00

Total

RECEIVED
06/02/25

\$343.00

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Wynnmere East CDD
C/O Rizzetta & Company
3434 Colwell Ave. Suite 200
Tampa, FL 33614

May 16, 2025

Client: 001505

Matter: 000001

Invoice #: 26565

Page: 1

RE: General

For Professional Services Rendered Through April 30, 2025

RECEIVED
05/19/25

SERVICES

Date	Person	Description of Services	Hours	Amount
4/3/2025	MS	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	\$105.00
4/9/2025	WAS	REVIEW DISTRICT FINANCIAL STATEMENT.	0.2	\$61.00
4/30/2025	WAS	REVIEW AGENDA PACKAGE FOR BOARD OF SUPERVISORS MEETING.	0.4	\$122.00
Total Professional Services			1.2	\$288.00
Total Services			\$288.00	
Total Disbursements			\$0.00	
Total Current Charges				\$288.00
Previous Balance				\$1,419.00
Less Payments				(\$1,419.00)
PAY THIS AMOUNT				\$288.00

Please Include Invoice Number on all Correspondence



WYNNMERE EAST COMMUNITY
WYNNMERE EAST PH1
RUSKIN, FL 33570-0000

Statement Date: June 04, 2025

Amount Due: **\$1,209.37**

Due Date: June 25, 2025

Account #: 211005934289

DO NOT PAY. Your account will be drafted on June 25, 2025

Account Summary

Current Service Period: April 30, 2025 - May 29, 2025

Previous Amount Due	\$1,207.98
Payment(s) Received Since Last Statement	-\$1,207.98

Current Month's Charges	\$1,209.37
-------------------------	-------------------

Amount Due by June 25, 2025	\$1,209.37
------------------------------------	-------------------

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



Scan here to view
your account online.



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



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

Account #: 211005934289

Due Date: June 25, 2025



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: **\$1,209.37**

Payment Amount: \$ _____

634100473187

Your account will be
drafted on June 25, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 211005934289
Statement Date: June 04, 2025
Charges Due: June 25, 2025

Service Period: Apr 30, 2025 - May 29, 2025

Rate Schedule: Lighting Service

Charge Details

Important Messages



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	416 kWh @ \$0.03412/kWh	\$14.19
Fixture & Maintenance Charge	26 Fixtures	\$243.88
Lighting Pole / Wire	26 Poles	\$854.62
Lighting Fuel Charge	416 kWh @ \$0.03363/kWh	\$13.99
Storm Protection Charge	416 kWh @ \$0.00559/kWh	\$2.33
Clean Energy Transition Mechanism	416 kWh @ \$0.00043/kWh	\$0.18
Storm Surcharge	416 kWh @ \$0.01230/kWh	\$5.12
Florida Gross Receipt Tax		\$0.92
State Tax		\$74.14

Lighting Charges **\$1,209.37**

Total Current Month's Charges

\$1,209.37

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free: **866-689-6469**

All Other

Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care: 866-832-6249
Residential Customer Care: 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 at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



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

Statement Date: June 04, 2025

Amount Due: \$21.00

Due Date: June 25, 2025

Account #: 211005933836

DO NOT PAY. Your account will be drafted on June 25, 2025

Account Summary

Current Service Period: April 30, 2025 - May 29, 2025

Previous Amount Due \$22.38

Payment(s) Received Since Last Statement -\$22.38

Current Month's Charges \$21.00

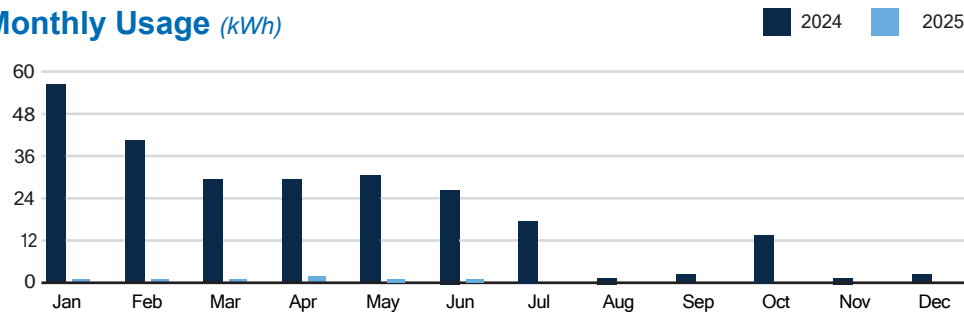
Amount Due by June 25, 2025 \$21.00

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



Scan here to view
your account online.

Monthly Usage (kWh)



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



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

Account #: 211005933836

Due Date: June 25, 2025



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: \$21.00

Payment Amount: \$ _____

634100473186

Your account will be
drafted on June 25, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 211005933836
Statement Date: June 04, 2025
Charges Due: June 25, 2025

Meter Read

Service Period: Apr 30, 2025 - May 29, 2025

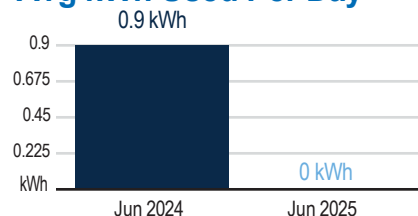
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	Total Used	Multiplier	Billing Period
1000530032	05/29/2025	2,125	2,124	1 kWh	1	30 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	30 days @ \$0.63000	\$18.90
Energy Charge	1 kWh @ \$0.08641/kWh	\$0.09
Fuel Charge	1 kWh @ \$0.03391/kWh	\$0.03
Storm Protection Charge	1 kWh @ \$0.00577/kWh	\$0.01
Storm Surcharge	1 kWh @ \$0.02121/kWh	\$0.02
Florida Gross Receipt Tax		\$0.49
Electric Service Cost		\$19.54
State Tax		\$1.46
Total Electric Cost, Local Fees and Taxes		\$21.00

Avg kWh Used Per Day



Important Messages

Total Current Month's Charges

\$21.00

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other

Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:
866-832-6249
Residential Customer Care:
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 at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



WYNNMERE EAST COMMUNITY
11TH AVE NE/ 18TH ST NE
RUSKIN, FL 33570

Statement Date: June 04, 2025

Amount Due: \$1,848.69

Due Date: June 25, 2025

Account #: 221001988080

DO NOT PAY. Your account will be drafted on June 25, 2025

Account Summary

Current Service Period: April 30, 2025 - May 29, 2025

Previous Amount Due	\$1,846.27
Payment(s) Received Since Last Statement	-\$1,846.27

Current Month's Charges	\$1,848.69
-------------------------	------------

Amount Due by June 25, 2025	\$1,848.69
------------------------------------	-------------------

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



Scan here to view
your account online.



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



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

Account #: 221001988080

Due Date: June 25, 2025



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: \$1,848.69

Payment Amount: \$ _____

650149798548

Your account will be
drafted on June 25, 2025

WYNNMERE EAST COMMUNITY
3434 COLWELL AVE, STE 200
TAMPA, FL 33614-8390

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.



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

Account #: 221001988080
Statement Date: June 04, 2025
Charges Due: June 25, 2025

Service Period: Apr 30, 2025 - May 29, 2025

Rate Schedule: Lighting Service

Charge Details

Important Messages



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	720 kWh @ \$0.03412/kWh	\$24.57
Fixture & Maintenance Charge	37 Fixtures	\$455.54
Lighting Pole / Wire	37 Poles	\$1216.19
Lighting Fuel Charge	720 kWh @ \$0.03363/kWh	\$24.21
Storm Protection Charge	720 kWh @ \$0.00559/kWh	\$4.02
Clean Energy Transition Mechanism	720 kWh @ \$0.00043/kWh	\$0.31
Storm Surcharge	720 kWh @ \$0.01230/kWh	\$8.86
Florida Gross Receipt Tax		\$1.59
State Tax		\$113.40
Lighting Charges		\$1,848.69

Total Current Month's Charges

\$1,848.69

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free: **866-689-6469**

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:
TampaElectric.com

Phone:
Commercial Customer Care:
866-832-6249
Residential Customer Care:
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

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Business Observer

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

INVOICE

Legal Advertising

Invoice # 25-01866H

Date 06/27/2025

Attn:

Wynnmere East CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

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

Description

Amount

Serial # 25-01866H

\$74.38

Notice of Audit Committee and Special BOS Meeting

RE: Wynnmere East CDD Board of Supervisors Meeting on 8/7/25 @ 6:00
PM et al

Published: 6/27/2025

RECEIVED
06/26/2025

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

\$74.38

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.

Business Observer

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

INVOICE

Legal Advertising

NOTICE OF AUDIT COMMITTEE AND SPECIAL BOS MEETING WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Wynnmere East Community Development District will hold an Audit Committee meeting beginning at 6:00 p.m. and special meeting beginning at 6:30 p.m. on Thursday, August 7, 2025 at the SouthShore Regional Library, 15816 Beth Shields Way, Ruskin FL 33573. The purpose of the meeting is to consider organizational matters related to the District and any other business which may properly come before it.

The meeting will be open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional published notice to a time, date and location stated on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

A copy of the agenda may be obtained at the office of the District Manager, Rizzetta & Company, Inc., located at 2700 S. Falkenburg Rd, Suite 2745, Riverview Florida, 33578., (813)533-2950, during normal business hours.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (813)533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered 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 the appeal is to be based.

Wynnmere East CDD
Stephanie DeLuna, District Manager
June 27, 2025

25-01866H

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

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[!l;Jbank®

MK-WI-S300 GCFS
1555 N. Rivercenter Drive, Suite 300
Milwaukee, WI 53212

RECEIVED
06/18/25

7728453

FDDFTAAATDFTTFAATTDFAFDFDDDTAFTDDTATTAAATAFFTTAAADTTDFDDDFFAAF

000001048 02 SP 106481322777166 S

Wynnmere East COD c/o Rizzetta
3434 Colwell Ave Ste 200
Suite 270
Tampa, FL 33614
United States





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:
Account Number:
Invoice Date:
Direct Inquiries To:
Phone:

7728453
263773000
04/25/2025
Duffy, Leanne M
(407)-835-3807

Wynnmere East COD c/o Rizzetta
3434 Colwell Ave Ste 200
Suite 270
Tampa, FL 33614
United States

WYNNMERE EAST COD 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$3,825.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

WYNNMERE EAST COD 2016

Invoice Number:	7728453
Account Number:	263773000
Current Due:	\$3,825.13
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Please mail payments to:

U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7728453
Invoice Date: 04/25/2025
Account Number: 263773000
Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

WYNNMERE EAST CDD 2016

Accounts Included 263773000 263773001 263773003 263773004 263773005 263773006
In This Relationship: 263773007

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,550.00	100.00%	\$3,550.00
Subtotal Administration Fees - In Advance 04/01/2025 - 03/31/2026				\$3,550.00
Incidental Expenses 04/01/2025 to 03/31/2026	3,550.00	0.0775		\$275.13
Subtotal Incidental Expenses				\$275.13
TOTAL AMOUNT DUE				\$3,825.13



VGlobalTech

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



INVOICE

BILL TO

Wynnmere East CDD
3434 Colwell Avenue, Suite
200
Tampa, FL 33616

INVOICE # 7389**DATE 06/01/2025****DUE DATE 06/01/2025****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****RECEIVED**
06/02/25

Tab 11



Rizzetta & Company

Wynnmere East Community Development District

**Financial Statements
(Unaudited)**

April 30, 2025

Prepared by: Rizzetta & Company, Inc.

wynnmereeastcdd.com
rizzetta.com

Wynnmere Community Development District
Balance Sheet
As of 04/30/2025
(In Whole Numbers)

	General	Debt Service	Capital Project	Total Gvmnt	ixed Assets Group	Long-Term
	nd	nd	nd	nd		ebt
Assets						
Cash In Bank	187,900	55	0	187,955	0	0
Investments	0	708,130	32	708,161	0	0
Accounts Receivable	2,641	4,487	0	7,129	0	0
Refundable eposits	2,825	0	0	2,825	0	0
ixed Assets	0	0	0	0	1,811,389	0
Amount Available in Debt Service	0	0	0	0	0	712,672
Amount To Be Provided Debt Service	0	0	0	0	0	4,187,328
Total Assets	193,366	712,672	32	906,070	1,811,389	4,900,000
Liabilities						
Accrued Expenses	3,077	0	0	3,077	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,900,000
Total Liabilities	3,077	0	0	3,077	0	4,900,000
nd Equity & Other Credits						
Beginning nd Balance	124,284	443,723	31	568,038	0	0
Investment In General ixed Assets	0	0	0	0	1,811,389	0
Net Change in nd Balance	66,006	268,949	1	334,956	0	0
Total nd Equity & Other Credits	190,290	712,672	32	902,994	1,811,389	0
Total Liabilities & nd Equity	193,366	712,672	32	906,070	1,811,389	4,900,000

See Notes to Unaudited inancial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 04/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 04/30/2025 YTD Budget	Year To Date 04/30/2025 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,344	1,344
Special Assessments				
Tax Roll	225,693	225,693	227,746	2,053
Total Revenues	225,693	225,693	229,090	3,397
Expenditures				
Legislative				
Supervisor Fees	4,800	2,800	1,200	1,600
Total Legislative	4,800	2,800	1,200	1,600
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	500	0
Assessment Roll	3,000	3,000	23,986	(20,986)
Auditing Services	4,800	4,800	4,500	300
Disclosure Report	1,000	583	583	0
District Engineer	5,000	2,917	0	2,917
District Management	37,000	21,583	21,583	0
Dues, Licenses & Fees	500	353	175	177
Legal Advertising	2,500	1,458	536	923
Miscellaneous Fees	1,500	875	0	875
Miscellaneous Mailings	1,500	875	0	875
Public Officials Liability Insurance	3,527	3,527	3,430	97
Trustees Fees	4,000	4,000	1,913	2,087
Website Hosting, Maintenance, Backup & E	2,800	1,633	1,770	(137)
Total Financial & Administrative	67,627	46,104	58,976	(12,872)
Legal Counsel				
District Counsel	15,000	8,750	3,354	5,396
Total Legal Counsel	15,000	8,750	3,354	5,396
Electric Utility Services				
Utility Services	40,000	23,334	21,517	1,817
Total Electric Utility Services	40,000	23,334	21,517	1,817
Stormwater Control				
Aquatic Maintenance	4,116	2,401	2,401	0
Total Stormwater Control	4,116	2,401	2,401	0
Other Physical Environment				
General Liability Insurance	4,350	4,350	4,194	156
Irrigation Maintenance	5,000	2,916	0	2,916
Landscape Maintenance	58,000	33,834	32,877	957
Landscape Replacement Plants, Shrubs, Tr	3,500	2,041	0	2,041
Property Insurance	3,300	3,300	2,999	301
Total Other Physical Environment	74,150	46,441	40,070	6,371
Contingency				

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 04/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 04/30/2025 YTD Budget	Year To Date 04/30/2025 YTD Actual	YTD Variance
Hurricane Related Expenses	5,000	5,000	18,340	(13,340)
Miscellaneous Contingency	15,000	15,000	17,226	(2,226)
Total Contingency	20,000	20,000	35,566	(15,566)
Total Expenditures	225,693	149,830	163,084	(13,254)
Total Excess of Revenues Over(Under) Expenditures	0	75,863	66,006	(9,857)
Fund Balance, Beginning of Period	0	0	124,284	124,284
Total Fund Balance, End of Period	0	75,863	190,290	114,427

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 04/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025	Through 04/30/2025	Year To Date 04/30/2025	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	12,659	12,659
Special Assessments				
Tax Roll	383,425	383,425	386,912	3,487
Total Revenues	<u>383,425</u>	<u>383,425</u>	<u>399,571</u>	<u>16,146</u>
Expenditures				
Debt Service				
Interest	263,425	263,425	130,622	132,803
Principal	120,000	120,000	0	120,000
Total Debt Service	<u>383,425</u>	<u>383,425</u>	<u>130,622</u>	<u>252,803</u>
Total Expenditures	<u>383,425</u>	<u>383,425</u>	<u>130,622</u>	<u>252,803</u>
Total Excess of Revenues Over(Under) Ex-	<u>0</u>	<u>0</u>	<u>268,949</u>	<u>268,949</u>
penditures				
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>443,723</u>	<u>443,723</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>712,672</u>	<u>712,672</u>

See Notes to Unaudited Financial Statements

East Community Development District
Statement of Revenues and Expenditures
As of 04/30/2025
(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	through 04/30/2025 YTD Budget	Year To Date 04/30/2025 Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1	1
Total Revenues	0	0	1	1
Total Excess of Revenues Over(Under) Expenditures	0	0	1	1
Fund Balance, Beginning of Period	0	0	31	31
Total Fund Balance, End of Period	0	0	32	32

Wynnmere East CDD
Investment Summary
April 30, 2025

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2025</u>
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 263,250
US Bank Series 2016 Reserve	First American Funds Inc SHS Institutional Govt Fund 3763	193,137
US Bank Series 2016 Interest	First American Funds Inc SHS Institutional Govt Fund 3763	130,622
US Bank Series 2016 Prepayment	First American Funds Inc SHS Institutional Govt Fund 3763	1,121
US Bank Series 2016 Sinking Fund	First American Funds Inc SHS Institutional Govt Fund 3763	120,000
Total Debt Service Fund Investments		\$ 708,130
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 32
Total Capital Projects Fund Investments		\$ 32

FirstService Financial, an affiliate by ownership to your management company Rizzetta & Company, provides banking solutions exclusively to clients of Rizzetta & Company. FirstService Financial receives a monthly administration fee from partner financial institutions for our assistance with the development, placement, service, and maintenance of our banking programs without impacting the interest our clients earn on their funds. The monthly administration fee varies as it is negotiated with each participating financial institution.

Wynnmere East Community Development District
Summary A/R Ledger
From 04/01/2025 to 04/30/2025

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
674, 2946	674-001	674 General Fund	Hillsborough County Tax Collec- tor	AR00002246	12110	10/01/2024	2,641.51
Sum for 674, 2946							2,641.51
674, 2947	674-200	674 Debt Service Fund S2016	Hillsborough County Tax Collec- tor	AR00002246	12110	10/01/2024	4,487.59
Sum for 674, 2947							4,487.59
Sum for 674							7,129.10
Sum Total							7,129.10

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
April 30, 2025

Balance Sheet

1. Trust statement activity has been recorded through 04/30/25.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.

Summary A/R Ledger – Payment Terms

3. Payment terms for landowner assessments are (a) defined in the FY24-25 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.



Rizzetta & Company

Wynnmere East Community Development District

Financial Statements (Unaudited)

May 31, 2025

Prepared by: Rizzetta & Company, Inc.

wynnmereeastcdd.com
rizzetta.com

Wynnmere East Community Development District

Balance Sheet

As of OS/31/2025

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Tenn Debt
Assets						
Cash In Bank	177,648	2,583	0	180,231	0	0
Investments	0	459,861	32	459,893	0	0
Accounts Receivable	1,121	1,904	0	3,025	0	0
Refundable Deposits	2,825	0	0	2,825	0	0
Fixed Assets	0	0	0	0	1,811,389	0
Amount Available in Debt Service	0	0	0	0	0	464,348
Amount To Be Provided Debt Service	0	0	0	0	0	4,315,652
Total Assets	181,594	464,348	32	645,974	1,811,389	4,780,000
Liabilities						
Accounts Payable	(20,498)	0	0	(20,498)	0	0
Accrued Expenses	1,700	0	0	1,700	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,780,000
Total Liabilities	(18,798)	0	0	(18,798)	0	4,780,000
Fund Equity & Other Credits						
Beginning Fund Balance	124,284	443,723	31	568,038	0	0
Investment In General Fixed Assets	0	0	0	0	1,811,389	0
Net Change in Fund Balance	76,108	20,625	1	96,734	0	0
Total Fund Equity & Other Credits	200,392	464,348	32	664,772	1,811,389	0
Total Liabilities & Fund Equity	181,594	464,348	32	645,974	1,811,389	4,780,000

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 05/31/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 05/31/2025 YTD Budget	Year To Date 05/31/2025 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,497	1,497
Special Assessments				
Tax Roll	225,693	225,693	227,746	2,053
Total Revenues	225,693	225,693	229,243	3,550
Expenditures				
Legislative				
Supervisor Fees	4,800	3,200	1,600	1,600
Total Legislative	4,800	3,200	1,600	1,600
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	500	0
Assessment Roll	3,000	3,000	3,000	0
Auditing Services	4,800	4,800	4,500	300
Disclosure Report	1,000	667	666	1
District Engineer	5,000	3,333	0	3,333
District Management	37,000	24,667	24,667	0
Dues, Licenses & Fees	500	381	175	207
Legal Advertising	2,500	1,667	682	984
Miscellaneous Fees	1,500	1,000	0	1,000
Miscellaneous Mailings	1,500	1,000	0	1,000
Public Officials Liability Insurance	3,527	3,527	3,430	97
Trustees Fees	4,000	4,000	1,913	2,087
Website Hosting, Maintenance, Backup &E	2,800	1,867	1,980	(113)
Total Financial & Administrative	67,627	50,409	41,513	8,896
Legal Counsel				
District Counsel	15,000	10,000	4,342	5,658
Total Legal Counsel	15,000	10,000	4,342	5,658
Electric Utility Services				
Utility Services	40,000	26,667	22,517	4,150
Total Electric Utility Services	40,000	26,667	22,517	4,150
Stormwater Control				
Aquatic Maintenance	4,116	2,744	2,744	0
Total Stormwater Control	4,116	2,744	2,744	0
Other Physical Environment				
General Liability Insurance	4,350	4,350	4,194	156
Irrigation Maintenance	5,000	3,333	0	3,333
Landscape Maintenance	58,000	38,667	37,660	1,007
Landscape Replacement Plants, Shrubs, Tr	3,500	2,333	0	2,333
Property Insurance	3,300	3,300	2,999	301
Total Other Physical Environment	74,150	51,983	44,853	7,130
Contingency				

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 05/31/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 05/31/2025 YTD Budget	Year To Date 05/31/2025 YTD Actual	YTD Variance
Hurricane Related Expenses	5,000	5,000	18,340	(13,340)
Miscellaneous Contingency	15,000	15,000	17,226	(2,226)
Total Contingency	20,000	20,000	35,566	(15,566)
Total Expenditures	225,693	165,003	153,135	11,868
Total Excess of Revenues Over(Under) Expenditures	0	60,690	76,108	15,418
Fund Balance, Beginning of Period	0	0	124,284	124,284
Total Fund Balance, End of Period	0	60,690	200,392	139,702

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 05/31/2025

(In Whole Numbers)

	Year Ending 09/30/2025	Through 05/31/2025	Year To Date 05/31/2025	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	14,957	14,957
Special Assessments				
Tax Roll	383,425	383,425	386,912	3,488
Total Revenues	383,425	383,425	401,869	18,445
Expenditures				
Debt Service				
Interest	263,425	263,425	261,244	2,180
Principal	120,000	120,000	120,000	0
Total Debt Service	383,425	383,425	381,244	2,180
Total Expenditures	383,425	383,425	381,244	2,180
Total Excess of Revenues Over(Under) Ex-	0	0	20,625	20,625
penditures				
Fund Balance, Beginning of Period	0	0	443,723	443,723
Total Fund Balance, End of Period	0	0	464,348	464,348

674 Capital Projects Fund S2016 **Wynnmere East Community Development District**
Statement of Revenues and Expenditures
As of 05/31/2025
(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 05/31/2025 YTD Budget	Year To Date 05/31/2025 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1	1
Total Revenues	0	0	1	1
Total Excess of Revenues Over(Under) Ex- penditures	0	0	1	1
Fund Balance, Beginning of Period	0	0	31	31
Total Fund Balance, End of Period	0	0	32	32

See Notes to Unaudited Financial Statements

Wynnmere East CDD
Investment Summary
May 31, 2025

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>May 31, 2025</u>
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 265,599
US Bank Series 2016 Reserve	First American Funds Inc SHS Institutional Govt Fund 3763	193,138
US Bank Series 2016 Prepayment	First American Funds Inc SHS Institutional Govt Fund 3763	1,124
Total Debt Service Fund Investments		<u><u>\$ 459,861</u></u>
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 32
Total Capital Projects Fund Investments		<u><u>\$ 32</u></u>

FirstService Financial, an affiliate by ownership to your management company Rizzetta & Company, provides banking solutions exclusively to clients of Rizzetta & Company. FirstService Financial receives a monthly administration fee from partner financial institutions for our assistance with the development, placement, service, and maintenance of our banking programs without impacting the interest our clients earn on their funds. The monthly administration fee varies as it is negotiated with each participating financial institution.

Wynnmere East Community Development District
Summary AIR Ledger
From 05/01/2025 to 05/31/2025

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
674,2946							
	674-001	674 General Fund	Hillsborough County Tax Collec- tor	AR00002246	12110	10/01/2024	1,120.83
Sum for 674, 2946							1,120.83
674,2947							
	674-200	674 Debt Service Fund S2016	Hillsborough County Tax Collec- tor	AR00002246	12110	10/01/2024	1,904.14
Sum for 674, 2947							1,904.14
Sum for 674							3,024.97
Sum Total							3,024.97

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District
Summary A/P Ledger
From 05/01/2025 to 05/31/2025

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
674,2946						
	674 General Fund	05/08/2025	Pedro L. Collado	PC050825	Board of Supervisor Meeting 05/08/25	200.00
	674 General Fund	05/08/2025	Rizzetta & Company, Inc.	RET0000001801	CM Credit for INV0000093924 05/25	(20,986.00)
	674 General Fund	05/16/2025	Straley Robin Vericker	26565	Legal Services 04/25	288.00
Sum for 674, 2946						(20,498.00)
Sum for 674						(20,498.00)
Sum Total						(20,498.00)

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
May 31, 2025

Balance Sheet

1. Trust statement activity has been recorded through 05/31/25.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.

Summary A/R Ledger – Payment Terms

3. Payment terms for landowner assessments are (a) defined in the FY24-25 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.



Rizzetta & Company

Wynnmere East Community Development District

**Financial Statements
(Unaudited)**

June 30, 2025

Prepared by: Rizzetta & Company, Inc.

wynnmereeastcdd.com
rizzetta.com

Wynnmere East Community Development District

Balance Sheet

As of 06/30/2025

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Tenn Debt
Assets						
Cash In Bank	162,872	0	0	162,872	0	0
Investments	0	466,595	32	466,628	0	0
Prepaid Expenses	1,913	0	0	1,913	0	0
Refundable Deposits	2,825	0	0	2,825	0	0
Due From Other	20,986	0	0	20,986	0	0
Fixed Assets	0	0	0	0	1,811,389	0
Amount Available in Debt Service	0	0	0	0	0	466,595
Amount To Be Provided Debt Service	0	0	0	0	0	4,313,405
Total Assets	188,596	466,595	32	655,224	1,811,389	4,780,000
Liabilities						
Accounts Payable	1,845	0	0	1,845	0	0
Accrued Expenses	1,800	0	0	1,800	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,780,000
Total Liabilities	3,645	0	0	3,645	0	4,780,000
Fund Equity & Other Credits						
Beginning Fund Balance	124,284	443,723	31	568,038	0	0
Investment In General Fixed Assets	0	0	0	0	1,811,389	0
Net Change in Fund Balance	60,667	22,872	1	83,541	0	0
Total Fund Equity & Other Credits	184,951	466,595	32	651,579	1,811,389	0
Total Liabilities & Fund Equity	188,596	466,595	32	655,224	1,811,389	4,780,000

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 06/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 06/30/2025 YTD Budget	Year To Date 06/30/2025 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,647	1,647
Special Assessments				
Tax Roll	225,693	225,693	228,169	2,476
Total Revenues	225,693	225,693	229,816	4,123
Expenditures				
Legislative				
Supervisor Fees	4,800	3,600	1,600	2,000
Total Legislative	4,800	3,600	1,600	2,000
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	1,000	(500)
Assessment Roll	3,000	3,000	3,000	0
Auditing Services	4,800	4,800	4,500	300
Disclosure Report	1,000	750	750	0
District Engineer	5,000	3,750	0	3,750
District Management	37,000	27,750	27,750	0
Dues, Licenses & Fees	500	411	175	237
Legal Advertising	2,500	1,875	756	1,118
Miscellaneous Fees	1,500	1,125	0	1,125
Miscellaneous Mailings	1,500	1,125	0	1,125
Public Officials Liability Insurance	3,527	3,527	3,430	97
Trustees Fees	4,000	4,000	3,826	175
Website Hosting, Maintenance, Backup &E	2,800	2,100	2,490	(390)
Total Financial & Administrative	67,627	54,713	47,677	7,037
Legal Counsel				
District Counsel	15,000	11,250	5,986	5,263
Total Legal Counsel	15,000	11,250	5,986	5,263
Electric Utility Services				
Utility Services	40,000	30,000	25,596	4,404
Total Electric Utility Services	40,000	30,000	25,596	4,404
Stormwater Control				
Aquatic Maintenance	4,116	3,087	3,087	0
Total Stormwater Control	4,116	3,087	3,087	0
Other Physical Environment				
General Liability Insurance	4,350	4,350	4,194	156
Irrigation Maintenance	5,000	3,750	0	3,750
Landscape Maintenance	58,000	43,500	42,443	1,057
Landscape Replacement Plants, Shrubs, Tr	3,500	2,625	0	2,625
Property Insurance	3,300	3,300	2,999	301
Total Other Physical Environment	74,150	57,525	49,636	7,889
Contingency				

See Notes to Unaudited Financial Statements

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 06/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025 Annual Budget	Through 06/30/2025 YTD Budget	Year To Date 06/30/2025 YTD Actual	YTD Variance
Hurricane Related Expenses	5,000	5,000	18,340	(13,340)
Miscellaneous Contingency	15,000	15,000	17,226	(2,226)
Total Contingency	20,000	20,000	35,566	(15,566)
Total Expenditures	225,693	180,175	169,148	11,027
Total Excess of Revenues Over(Under) Expenditures	0	45,518	60,668	15,150
Fund Balance, Beginning of Period	0	0	124,283	124,284
Total Fund Balance, End of Period	0	45,518	184,951	139,434

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 06/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025	Through 06/30/2025	Year To Date 06/30/2025	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	16,487	16,487
Special Assessments				
Tax Roll	383,425	383,425	387,629	4,204
Total Revenues	<u>383,425</u>	<u>383,425</u>	<u>404,116</u>	<u>20,691</u>
Expenditures				
Debt Service				
Interest	263,425	263,425	261,244	2,181
Principal	120,000	120,000	120,000	0
Total Debt Service	<u>383,425</u>	<u>383,425</u>	<u>381,244</u>	<u>2,181</u>
Total Expenditures	<u>383,425</u>	<u>383,425</u>	<u>381,244</u>	<u>2,181</u>
Total Excess of Revenues Over(Under) Ex-	<u>0</u>	<u>0</u>	<u>22,872</u>	<u>22,872</u>
penditures				
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>443,723</u>	<u>443,723</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>466,595</u>	<u>466,595</u>

See Notes to Unaudited Financial Statements

674 Capital Projects Fund S2016 **Wynnmere East Community Development District**

Statement of Revenues and Expenditures

As of 06/30/2025

(In Whole Numbers)

	Year Ending 09/30/2025	Through 06/30/2025	Year To Date 06/30/2025	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1	1
Total Revenues	0	0	1	1
Total Excess of Revenues Over(Under) Ex-	0	0	1	1
penditures				
Fund Balance, Beginning of Period	0	0	31	31
Total Fund Balance, End of Period	0	0	32	32

See Notes to Unaudited Financial Statements

**Wynnmere East CDD
Investment Summary
June 30, 2025**

<u>Account</u>	<u>Investment</u>	<u>Balance as of June 30, 2025</u>
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 272,330
US Bank Series 2016 Reserve	First American Funds Inc SHS Institutional Govt Fund 3763	193,138
US Bank Series 2016 Prepayment	First American Funds Inc SHS Institutional Govt Fund 3763	1,127
Total Debt Service Fund Investments		<u>\$ 466,595</u>
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	\$ 32
Total Capital Projects Fund Investments		<u>\$ 32</u>

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Wynnmere East Community Development District
Summary A/P Ledger
From 06/01/2025 to 06/30/2025

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
674,2946						
	674 General Fund	06/20/2025	Straley Robin Vericker	26735	Legal Services 05/25	1,544.50
	674 General Fund	06/30/2025	VGlobal Tech	7430	Quarterly 4 ADA Audit 06/25	300.00
Sum for 674, 2946						1,844.50
Sum for 674						1,844.50
Sum Total						1,844.50

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
June 30, 2025

Balance Sheet

1. Trust statement activity has been recorded through 06/30/2025.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.