Rizzetta & Company

Wynnmere East Community Development District

Board of Supervisors' Meeting
August 11, 2026

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
	Mona Lewis	Assistant Secretary
	Vacant	Assistant Secretary
District Manager	Rachel Welborn	Rizzetta & Company, Inc.
District Counsel	Whitney Sousa	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 **August 3, 2026**
Wynnmere East Community
Development District

FINAL AGENDA

Dear Board Members:

The Public Hearing and regular meetings of the Board of Supervisors of the Wynnmere East Community Development District will be held on **Tuesday, August 11, 2026, at 6:00 p.m**., at the Rizzetta & Company, located at 2700 S. Falkenburg Rd. Ste 2745, Riverview, Florida 33578. The following is the agenda for the 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
     - **i.** Presentation of District Manager's Report .... Tab 1
4. **BUSINESS ITEMS**
   - **A.** Public Hearing on Fiscal Year 2026/2027 Final Budget & Levying O&M Assessments
     - **i.** Consideration of Resolution 2026-05; Approving Fiscal Year 2026/2027 Final Budget .... Tab 2
     - **ii.** Consideration of Resolution 2026-06; Levying & Imposing Special Assessments .... Tab 3
   - **B.** Consideration of Resolution 2026-07; Approving Fiscal Year 2026/2027 Meeting Schedule .... Tab 4
   - **C.** Consideration of Trash Removal and Dog Station Service Proposal.......... Tab 5
   - **D.** Review of LLS Tax Solution 2026 Annual Arbitrage Rebate Report........... Tab 6
   - **E.** Consideration of LLS Tax Solution Arbitrage Services Engagement Letter for Fiscal Year 2027, 2028, and 2029 .... Tab 7
   - **F.** Acceptance of Fiscal Year 2025-2026 District Goals and Objectives Performance Measures and Standards Annual Reporting Form .... Tab 8
5. **BUSINESS ADMINISTRATION**
   - **A.** Consideration of Minutes of the Board of Supervisors Regular Meeting Minutes of April 29, 2026 .... Tab 9
   - **B.** Ratification of Operation & Maintenance Expenditures for April and May of 2026.. Tab 10
   - **C.** Consideration of Financial Statements from April through June 2026 .... Tab 11
   - **D.** Acceptance of Financial Audit Report for Fiscal Year 2025 .... Tab 12
   - **E.** Ratification of Crosspoint Irrigation Controller Box Proposal....................... Tab 13
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,
Rachel Welborn
District Manager

Tab 1

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** October 2026

District Manager's Report

August 11

2026

WYNNMERE EAST CDD

FINANCIAL SUMMARY		**6/30/2026**
General Fund Cash & Investment Balance:		$241,750
Debt Service Fund Investment Balance:		$487,146
Total Cash and Investment Balances:		**$728,896**
General Fund Expense Variance:	**$42,744**	**Under Budget**

Tab 2

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; 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 2025-2026 and/or revised projections for fiscal year 2026-2027.

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, 2026, and Ending September 30, 2027."

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, 2026, and ending September 30, 2027, 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	$________________
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 11, 2026.

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 2026-2027 Adopted Budget

Rizzetta & Company

Wynnmere East
Community Development District

www.wynnmereeastcdd.com

Approved Proposed Budget
for
Fiscal Year
2026/2027

Table of Contents

Rizzetta & Company

Proposed Budget
Wynnmere East Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	**ASSESSMENT REVENUES**						
3							
4	***Special Assessments***						
5	Tax Roll*	$ 246,700	$ 246,700	$ 246,477	$ 223	$ 265,652	$ 19,175
6							
7	**Assessment Revenue Subtotal**	**$ 246,700**	**$ 246,700**	**$ 246,477**	**$ 223**	**$ 265,652**	**$ 19,175**
8							
9	**OTHER REVENUES**						
10							
11	Balance Forward from Prior Year	$ -	$ -	$ -	$ -	$ -	$ -
12	Interest Earnings	$ 1,041	$ 2,082	$ -	$ 2,082	$ -	$ -
13							
14	**Other Revenue Subtotal**	**$ 1,041**	**$ 2,082**	**$ -**	**$ 2,082**	**$ -**	**$ -**
15							
16	**TOTAL REVENUES**	**$ 247,741**	**$ 248,782**	**$ 246,477**	**$ 2,305**	**$ 265,652**	**$ 19,175**
17							
18	**EXPENDITURES - ADMINISTRATIVE**						
19							
20	***Legislative***						
21	Supervisor Fees	$ 400	$ 1,600	$ 4,800	$ 3,200	$ 4,000	$ (800)
22	***Financial & Administrative***						
23	Arbitrage Rebate Calculation	$ -	$ 500	$ 500	$ -	$ 500	$ -

Proposed Budget
Wynnmere East Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
24	Assessment Roll	$ 3,090	$ 3,090	$ 3,090	$ -	$ 3,183	$ 93
25	Auditing Services	$ 3,600	$ 3,600	$ 4,800	$ 1,200	$ 4,800	$ -
26	Disclosure Report	$ 416	$ 832	$ 1,000	$ 168	$ 1,000	$ -
27	District Engineer	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	$ -
28	District Management	$ 15,972	$ 31,944	$ 38,110	$ 6,166	$ 39,253	$ 1,143
29	Dues, Licenses & Fees	$ 175	$ 350	$ 500	$ 150	$ 500	$ -
30	Legal Advertising	$ 61	$ 122	$ 2,500	$ 2,378	$ 2,500	$ -
31	Miscellaneous Fees	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -
32	Miscellaneous Mailings	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -
33	Public Officials Liability Insurance	$ 3,636	$ 3,636	$ 3,859	$ 223	$ 4,000	$ 141
34	Trustees Fees	$ 1,913	$ 4,000	$ 4,000	$ -	$ 4,000	$ -
35	Website Hosting, Maintenance, Backup	$ 2,150	$ 4,300	$ 2,800	$ (1,500)	$ 2,800	$ -
36	***Legal Counsel***						
37	District Counsel	$ 1,452	$ 12,904	$ 15,000	$ 2,096	$ 15,000	$ -
38							
39	**Administrative Subtotal**	**$ 32,865**	**$ 74,878**	**$ 88,959**	**$ 14,081**	**$ 89,536**	**$ 577**
40							
41	**EXPENDITURES - FIELD OPERATIONS**						
42							
43	***Electric Utility Services***						
44	Utility Services	$ 18,615	$ 40,000	$ 40,000	$ 1	$ 40,000	$ -
45	***Stormwater Control***						
46	Aquatic Maintenance	$ 4,058	$ 8,116	$ 6,000	$ (2,116)	$ 8,500	$ 2,500

Proposed Budget
Wynnmere East Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
47	***Other Physical Environment***						
48	General Liability Insurance	$ 4,446	$ 4,446	$ 4,718	$ 272	$ 4,891	$ 173
49	Irrigation Maintenance	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	$ -
50	Landscape Maintenance	$ 31,698	$ 63,396	$ 58,000	$ (5,396)	$ 68,000	$ 10,000
51	Landscape Replacement Plants, Shrubs, Trees	$ -	$ 4,500	$ 3,500	$ (1,000)	$ 7,800	$ 4,300
52	Property Insurance	$ 2,553	$ 5,300	$ 5,300	$ -	$ 2,425	$ (2,875)
53	***Contingency***						
54	Hurricane Related Expenses	$ -	$ 15,000	$ 15,000	$ -	$ 15,000	$ -
55	Miscellaneous Contingency	$ 350	$ 20,000	$ 20,000	$ -	$ 24,500	$ 4,500
56							
57	**Field Operations Subtotal**	**$ 61,720**	**$ 165,758**	**$ 157,518**	**$ (8,240)**	**$ 176,116**	**$ 18,598**
58							
59	**TOTAL EXPENDITURES**	**$ 94,585**	**$ 240,636**	**$ 246,477**	**$ 5,841**	**$ 265,652**	**$ 19,175**
60							
61	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 153,156**	**$ 8,146**	**$ -**	**$ 8,146**	**$ -**	**$ -**
62							

Wynnmere East Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2016	Budget for 2026/2027
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 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$265,652.00	**2025/2026 O&M Budget:**	$246,477.00
Collection Costs:	2%	$5,652.17	**2026/2027 O&M Budget:**	$265,652.00
Early Payment Discounts:	4%	$11,304.34		
2026/2027 Total:		**$282,608.51**	**Total Difference:**	**$19,175.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Single Family	Series 2016 Debt Service	$1,303.19	$1,303.19	$0.00	0.00%
	Operations/Maintenance	$829.78	$894.33	$64.55	7.78%
	Total	**$2,132.97**	**$2,197.52**	**$64.55**	**3.03%**

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$265,652.00**
COLLECTION COSTS @	**2%**	**$5,652.17**
EARLY PAYMENT DISCOUNT @	**4%**	**$11,304.34**
TOTAL O&M ASSESSMENT		**$282,608.51**

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%	$282,608.51	**$894.33**	**$1,303.19**	**$2,197.52**
Total Community	**316**	**313**		**316.00**	**100.00%**	**$282,608.51**			

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):	**($16,956.51)**
Net Revenue to be Collected:	**$265,652.00**

[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 2026 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 today 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.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve 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.

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 a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 3

RESOLUTION 2026-06

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; PROVIDING FOR 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 2026-2027 attached hereto as **Exhibit A** ("**FY 2026-2027 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 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 11, 2026.

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 2026-2027 Budget

Tab 4

RESOLUTION 2026-07

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, 2026, AND ENDING SEPTEMBER 30, 2027, 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, 2026, and ending on September 30, 2027 (the **"FY 2026/2027"**) 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 2026/2027 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 11, 2026.

Attest:	**Wynnmere East** **Community Development District**
______________________	______________________
Assistant Secretary	Chair of the Board of Supervisors

Exhibit A

NOTICE OF MEETINGS
FISCAL YEAR 2026/2027
WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2026/2027 Regular Meetings of the Board of Supervisors of the Wynnmere East Community Development District shall be held at **6:00 p.m. at Rizzetta & Company, 2700 S. Falkenburg Rd., Suite 2745, Riverview FL 33578** The meeting dates are as follows:

October ____, 2026

March ____, 2027

May ____, 2027

August ____, 2027

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.

Rachel Welborn
District Manager

Tab 5

Trash Removal Proposal
For Wynnmere East

Community Development District Hawks Landing, Ruskin, FL

Proposed By:

Caliber Residential & Commercial Services LLC

Trash Removal Services
Scope of Services

Our services will include:

- Scheduled Pickups: Weekly collection of waste from designated areas.
- On-Demand Service: Emergency or extra pickups upon request.

Emergency
If an emergency, please call (813)-720-1937.

Payment
Payments are due on the 15th of every month. An invoice will be sent on the 1st of every month to allow time for processing.

Cancellation of Service
This agreement may be cancelled for any reason by either Caliber Residential and Commercial Services LLC or Wynnmere East CDD within 90 days of written notice being given by the party requesting cancellation of service.

Trash Removal Price Listing & Cost Breakdown

Caliber Residential & Commercial Services LLC

Bill to: Caliber Residential & Commercial Services LLC			Phone: 813-720-1937 Email: Caliberrcsvs@gmail.com		
1	Trash-Garbage Cans (2)	4	$87.50 (Mondays and Thursdays)	-	$350.00
Please note: Any additional services will be extra. Please see me for a cost breakdown.				**Invoice Subtotal**	$ 350.00
				Total: Month	$ 350.00
Make all direct deposits to Caliber Residential & Commercial Services LLC.				**Total: Annually**	**$ 4,200.00**

Caliber Residential and Commercial Services

Motto

Here at Caliber Residential and Commercial Services, we strive to achieve the highest level of Excellence that is obtainable within the service realm. We are always on standby for any emergency calls. The job is not complete without your satisfaction. After all, our goal is to grow our relationship while maintaining your landscape by providing High-Quality Work without the High-end Prices.

Contract Acceptance

This page is the conformation of an agreement of the below set parties of the desired services required that are listed above for the desired amount in sum also listed above. Confirming this by signature to ensure all parties involved are on the same level of understanding.

Caliber Residential & Commercial Services LLC

Daniel Perry	Date

Wynnmere East CDD

Print	Date
Signature	Date

Tab 6

LLS Tax Solutions Inc.
Tax - Exempt Bond Services

LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

May 14, 2026

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 five-year period ended March 29, 2026 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of March 29, 2026.

The next annual arbitrage rebate calculation date is March 29, 2027. We have provided an engagement letter for the next three Computation Periods ending March 29, 2027, March 29, 2028, and March 29, 2029, for you to sign and return. 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, 2026

LLS Tax Solutions Inc.
Tax - Exempt Bond Services

LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

May 14, 2026

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, 2026 ("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 $(321,777.28) at March 29, 2026. 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 14, 2026
$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2026

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 14, 2026
$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2026

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 14, 2026
$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2026

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 14, 2026
$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2026

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 14, 2026
$6,140,000 Special Assessment Bonds, Series 2016
For the period ended March 29, 2026

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 / 2026	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	251,194.63	58,057.13
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)	(1.27)	(0.29)
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)	(1.23)	(0.28)
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)	(1.26)	(0.28)
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)	(1.22)	(0.27)
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)	(1.25)	(0.27)
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)	(1.27)	(0.27)
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)	(1.20)	(0.25)
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)	(1.24)	(0.26)
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)	(1.20)	(0.25)
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)	(0.85)	(0.17)
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)	(1.22)	(0.24)
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)	(1.22)	(0.24)
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)	(1.12)	(0.22)
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)	(1.21)	(0.23)
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)	(1.17)	(0.22)
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)	(58.15)	(10.60)
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 / 2026	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)	(128.10)	(22.84)
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)	(219.35)	(38.39)
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)	(334.98)	(57.42)
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)	(378.48)	(63.40)
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)	(502.06)	(82.39)
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)	(615.50)	(98.75)
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)	(0.27)	(0.04)
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)	(697.53)	(109.17)
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)	(737.40)	(112.86)
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)	(702.55)	(104.91)
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)	(796.89)	(115.82)
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)	(811.08)	(115.04)
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)	(878.43)	(121.28)
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)	(857.59)	(114.83)
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)	(894.60)	(116.73)
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)	(925.05)	(116.81)
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)	(893.50)	(109.63)

$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 / 2026	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)	(922.61)	(109.76)
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)	(891.82)	(102.42)
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)	(917.23)	(101.89)
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)	(909.58)	(97.61)
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)	(841.48)	(86.78)
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)	(895.96)	(89.10)
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)	(862.16)	(82.33)
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)	(887.72)	(81.01)
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)	(856.02)	(74.93)
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)	(880.13)	(73.51)
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)	(874.03)	(69.25)
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)	(814.15)	(61.43)
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)	(791.05)	(56.26)
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)	(732.79)	(49.23)
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)	(730.75)	(46.10)
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)	(699.11)	(41.13)
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)	(624.73)	(34.17)

$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 / 2026 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
4 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		649.20	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(649.20)	(683.96)	(34.76)
5 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		627.11	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(627.11)	(657.80)	(30.69)
6 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		642.51	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(642.51)	(670.90)	(28.39)
7 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		620.64	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(620.64)	(645.33)	(24.69)
8 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		642.03	0.00	0.00	0.00
8 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(642.03)	(664.65)	(22.62)
9 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		641.94	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(641.94)	(661.55)	(19.61)
10 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		610.52	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(610.52)	(626.51)	(15.99)
11 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		613.99	0.00	0.00	0.00
11 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(613.99)	(627.14)	(13.15)
12 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		569.54	0.00	0.00	0.00
12 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(569.54)	(579.36)	(9.82)
1 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		559.94	0.00	0.00	0.00
1 / 5 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(559.94)	(566.85)	(6.91)
2 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		544.54	0.00	0.00	0.00
2 / 3 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(544.54)	(549.01)	(4.47)
3 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		488.73	0.00	0.00	0.00
3 / 3 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(488.73)	(490.59)	(1.86)
3 / 29 / 2026	INTEREST ACCRUAL		503.27	0.00	0.00	0.00
		193,640.76	29,523.16	164,117.61	219,190.22	55,072.61
3 / 30 / 2021	BEGINNING BALANCE		0.00	28.39	36.92	8.53
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

$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 / 2026 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 / 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
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
4 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
5 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
6 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
7 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
8 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
9 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.11	0.00	0.00	0.00
10 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	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 / 2026	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 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
12 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCT		0.10	0.00	0.00	0.00
1 / 2 / 2026	ACQUISITION/CONSTRUCTION ACCT		0.09	0.00	0.00	0.00
2 / 2 / 2026	ACQUISITION/CONSTRUCTION ACCT		0.09	0.00	0.00	0.00
3 / 2 / 2026	ACQUISITION/CONSTRUCTION ACCT		0.08	0.00	0.00	0.00
		32.99	4.60	28.39	36.92	8.53
		193,673.75	29,527.76	164,146.00	219,227.14	55,081.15

ACTUAL EARNINGS	29,527.76
ALLOWABLE EARNINGS	55,081.15
REBATE REQUIREMENT	(25,553.39)
FUTURE VALUE OF 3/29/2021 CUMULATIVE REBATE REQUIREMENT	(284,966.34)
FUTURE VALUE OF 3/29/2022 COMPUTATION DATE CREDIT	(2,258.48)
FUTURE VALUE OF 3/29/2023 COMPUTATION DATE CREDIT	(2,294.99)
FUTURE VALUE OF 3/29/2024 COMPUTATION DATE CREDIT	(2,299.60)
FUTURE VALUE OF 3/29/2025 COMPUTATION DATE CREDIT	(2,234.48)
COMPUTATION DATE CREDIT	(2,170.00)
CUMULATIVE REBATE REQUIREMENT	(321,777.28)

Tab 7

LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

May 14, 2026

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

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Wynnmere East Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

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

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the three annual bond years beginning March 30, 2026, through the period ending March 29, 2029, is $1,500, which is $500 for each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.

- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).

- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

By: Linda L. Scott

Linda L. Scott, CPA

AGREED AND ACCEPTED:
Wynnmere East Community Development District

By: ______________________

Print Name ______________________

Title ______________________

Date: ______________________

Tab 8

Wynnmere East Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. Financial Transparency

Goal 1.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and adopt the final budget by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 1.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit and current fiscal year budget with any amendments.

Measurement: Annual audit and previous years' budgets are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

Goal 1.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

2. District Assets

Goal 2.1: District Assets

Objective: District Assets – Safeguard the District's assets and ensure they are maintained and are in good condition.

Measurement: All assets have monthly and yearly maintenance contracts to protect and maintain all assets. Along with the board, soliciting additional bids and resources surrounding continuing treatment and enhancements for the property.

Standard: The board has managed and maintained the landscaping. The board has solicited an additional bid to compare pricing and scope of work to benefit the community on cost and customer satisfaction to benefit the residents of the district.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:______________________________ Date:_________________

Print Name:___________________________________

Wynnmere East Community Development District

District Manager:______________________________ Date:_________________

Print Name:___________________________________

Wynnmere East Community Development District

Tab 9

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, April 29, 2026, at 6:00 p.m.** at the SouthShore Library, located at 15816 Beth Shields Way, Ruskin FL 33573.

Present and constituting a quorum were:

Fluffy Cazalas	**Chairman**
Travis Elijah	**Vice-Chair**
Shawn Fitgerald	**Assistant Secretary**

Also present were:

Sephanie DeLuna	**District Manager; Rizzetta & Company**
Rachel Welborn	**District Manager, Rizzetta & Company**
Whitney Sousa	**District Counsel; Straley Robin Vericker**
Denise Hartzell	**LCAM, Rizzetta & Company**
Jim Potantus	**Representative, Crosspoint Landscape**
Audience	**Present**

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**

An audience member addressed the Board regarding 2024 Hurricane landscaping issues and pond overgrowth.

THIRD ORDER OF BUSINESS **Staff Reports**

A. District Counsel
No report.

B. District Engineer
Not present.

C. District Manager

Ms. DeLuna stated the next Board meeting is scheduled for Thursday, August 6, 2026, at 6:00 p.m. offices of Rizzetta & Company, 2700 S. Falkenburg Rd., Suite 2745, Riverview, Florida 33578 and provided an update to the Board on Caliber Landscaping.

FOURTH ORDER OF BUSINESS **Business Items**

A. Consideration of Resumes to Fill Vacant Seat

On a Motion by Mr. Elijah, seconded by Mr. Fitzgerald, with all in favor, the Board of Supervisors appointed Mona Lewis to Seat 2 (Term 2024-2028), for the Wynnmere East Community Development District.

B. Consideration of Resolution 2026-01; Re-Designating Officers

On a Motion by Mr. Elijah, seconded by Mr. Fitzgerald, with all in favor, the Board of Supervisors approved Resolution 2026-01; Re-Designating Officers, for the Wynnmere East Community Development District.

C. Discussion of Landscape Vendor

Mr. Potantus spoke to the Board regarding Crosspoint's services.

On a Motion by Ms. Cazalas, seconded by Mr. Elijah, with all in favor, the Board of Supervisors authorized staff to issue a 30-day termination notice to Caliber Landscaping, and accept Crosspoint Landscape proposal in the event the Caliber stops work Crosspoint to be engaged immediately and authorizes District Counsel to prepare a formal agreement, for the Wynnmere East Community Development District.

On a Motion by Mr. Elijah, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors authorized Shawn Fitzgerald to work with Crosspoint on landscape enhancements with a not-to-exceed amount of $10,000.00, for the Wynnmere East Community Development District.

D. Presentation of Fiscal Year 2026-2027 Proposed Budget

Ms. DeLuna presented the Fiscal Year 2026-2027 Proposed Budget.

On a Motion by Mr. Fitzgerald, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors approved the Fiscal Year 2026-2027 Proposed Budget of $265,652.00, for the Wynnmere East Community Development District.

> On a Motion by Ms. Cazalas, seconded by Mr. Elijah, with all in favor, the Board of Supervisors authorized the Chair and District Manager draft cover letter to residents to go with the legal mailed notices, for the Wynnmere East Community Development District.

E. Consideration of Resolution 2026-03; Approving Fiscal Year 2026-2027 Proposed Budget and Setting Public Hearing

> On a Motion by Mr. Elijah, seconded by Mr. Fitzgerald, with all in favor, the Board of Supervisors approved Resolution 2026-03; Approving Fiscal Year 2026-2027 Proposed Budget and Set Public Hearing for August 11, 2026, at Rizzetta & Company 2700 S. Falkenburg Road Suite 2745, Riverview, FL 33578, for the Wynnmere East Community Development District.

F. Announcement of Voter Registration Count

> On a Motion by Ms. Cazalas, seconded by Mr. Elijah, with all in favor, the Board of Supervisors accepted and filed the Hillsborough County Voter Registration count as of April 15, 2026, of 639, for the Wynnmere East Community Development District.

G. Consideration of Sitex Aquatics Fuel Surcharge

> On a Motion by Mr. Elijah, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors approved the Sitex Aquatics 3% Fuel Surcharge on a month-to-month basis, for the Wynnmere East Community Development District.

H. Discussion of Communication

Ms. DeLuna reminded the Board of the Ethics Training and will send a link for Ethics website and general election information.

FIFTH ORDER OF BUSINESS **Business Administration**

A. Consideration of Board of Supervisors Regular Meeting Minutes of October 23, 2025

> On a Motion by Ms. Cazales, seconded by Mr. Elijah, with all in favor, the Board of Supervisors accepted the October 23, 2025, regular meeting minutes, as presented, for the Wynnmere East Community Development District.

B. Ratification of Operation & Maintenance Expenditures for November and December 2025 and January 2026 through March 2026

On a Motion by Mr. Elijah, seconded by Ms. Cazalas, with all in favor, the Board of Supervisors ratified and accepted the Operation & Maintenance Expenditures for November 2025 ($8,167.81), December 2025 ($16,028.55), January 2026 ($7,827.43), February 2026 ($11,412.90), and March 2026 ($14,744.69), for the Wynnmere East Community Development District.

C. Presentation of Financial Statements for October through December 2025 and January 2026

On a Motion by Ms. Cazales, seconded by Mr. Fitzgerald, with all in favor, the Board of Supervisors accepted the Financial Statements for October through December 2025, and January 2026, for the Wynnmere East Community Development District.

SIXTH ORDER OF BUSINESS **Supervisor Requests**

No supervisor requests.

SEVENTH ORDER OF BUSINESS **Adjournment**

On a Motion by Mr. Elijah, seconded by Mr. Fitzgerald, with all in favor, the Board adjourned the meeting at 7:56 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
April 2026
Presented For Board Approval

The total items being presented: **$ 11,701.46**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Wynnmere East Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through Apr 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount	
Caliber Residential and Commercial Services	300092	347	Community Lawn Services 04/26	$	4,333.00
Rizzetta & Company, Inc.	300090	INV0000108104	Dissemination Services 04/26	$	3,359.16
Sitex Aquatics, LLC	300093	10935-b	Monthly Lake Maintenance 04/26	$	353.29
Straley Robin Vericker	300091	28129	Legal Services 01/26-02/26	$	545.00
TECO	20260428-2	211005933836-040626 ACH	1725 11th Ave NE 03/26	$	22.94
TECO	20260428-1	211005934289-040626 ACH	Wynnmere East PH1 03/26	$	1,221.20
TECO	20260428-3	221001988080-040626 ACH	11th Ave NE/18th St NE 03/26	$	1,866.87
Total				**$**	**11,701.46**

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 # 347
Invoice Date 04/02/2026

DESCRIPTION	AMOUNT
Community Lawn Cutting	4,333.00
TOTAL	**$4,333.00 USD**

Terms & Conditions

Payments are due on the 15th of each month

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

Invoice

Date	Invoice #
4/2/2026	INV0000108104

Bill To:

Wynnmere East CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
April	Upon Receipt	00674

Description	Qty	Rate	Amount
Dissemination Services	1.00	$83.33	$83.33
Management Services	1.00	$3,175.83	$3,175.83
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$3,359.16
Total	$3,359.16

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

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

Bill to
Wynnmere East CDD
Rizzetta
P.O. Box 32414 Charlotte, NC 28232

Invoice details
Invoice no.: 10935-b
Terms: Net 30
Invoice date: 04/01/2026
Due date: 05/01/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Aquatic Maintenance**	Monthly Lake Maintenance- 2 Waterways	1	$343.00	$343.00
2.		**Additional Services**	Temporary Fuel Surcharge	1	$10.29	$10.29

Total **$353.29**

Ways to pay

BANK

View and pay

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Wynnmere East CDD
P.O. Box 32414
Charlotte, NC 28232

March 24, 2026
Client: 001505
Matter: 000001
Invoice #: 28129

RE: General

For Professional Services Rendered Through February 28, 2026

SERVICES

Date	Person	Description of Services	Hours	Amount
1/21/2026	WAS	REVIEW AND RESPOND TO COMMUNICATIONS FROM S. DELUNA AND REVIEW OF ATTACHED DEBT COLLECTION NOTICE ON BEHALF OF CALIBER RESIDENTIAL AND COMMERICAL SERVICES.	0.4	$122.00
1/28/2026	WAS	COMMUNICATIONS WITH S. DELUNA REGARDING STATUS OF AGREEMENT WITH CALIBER IN CONNECTION WITH COLLECTIONS LETTER RECEIVED BY THE DISTRICT.	0.3	$91.50
2/3/2026	WAS	COMMUNICATIONS WITH S. DELUNA REGARDING DEBT COLLECTION COMPLAINT RE CALIBER.	0.2	$61.00
2/10/2026	WAS	COMMUNICATIONS WITH S. DELUNA REGARDING CALIBER REQUEST FOR PAYMENT OF UNAUTHORIZED INVOICE.	0.2	$61.00
2/24/2026	AM	RECEIVE, REVIEW, PROCESS AUDIT LETTER FOR FY 2025; DRAFT AUDIT LETTER.	0.5	$87.50
2/27/2026	WAS	REVIEW AGENDA PACKAGE FOR BOARD OF SUPERVISORS MEETING; COMMUNICATIONS WITH S. DELUNA REGARDING ISSUE WITH LANDSCAPE VENDOR.	0.4	$122.00
		Total Professional Services	2.0	$545.00

Total Services	$545.00	
Total Disbursements	$0.00	
Total Current Charges		$545.00
Previous Balance		$854.00
Less Payments		*($854.00)*
PAY THIS AMOUNT		**$545.00**

Please Include Invoice Number on all Correspondence

TampaElectric.com

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

Statement Date: April 06, 2026

Amount Due: **$22.94**

Due Date: April 27, 2026
Account #: 211005933836

DO NOT PAY. Your account will be drafted on April 27, 2026

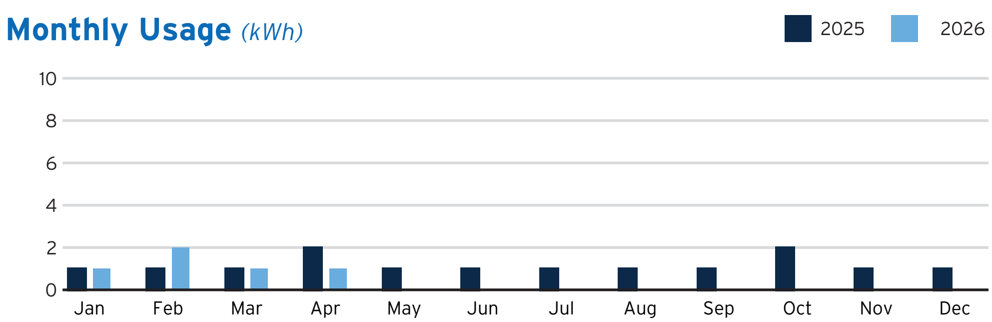
Account Summary

Current Service Period: February 28, 2026 - March 30, 2026	
Previous Amount Due	$21.46
Payment(s) Received Since Last Statement	-$21.46
Current Month's Charges	**$22.94**
Amount Due by April 27, 2026	**$22.94**

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: April 27, 2026

Amount Due: **$22.94**

Payment Amount: $ ____________

642742588410

Your account will be drafted on April 27, 2026

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.

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.

TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 211005933836
Statement Date: April 06, 2026
Charges Due: April 27, 2026

Meter Read

Service Period: Feb 28, 2026 - Mar 30, 2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000530032	03/30/2026	2,137		2,136		1 kWh	1	31 Days

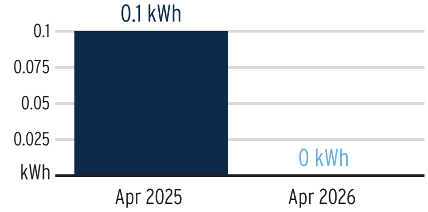
Charge Details

Electric Charges

Daily Basic Service Charge	*31 days @ $0.66000*	$20.46
Energy Charge	*1 kWh @ $0.09202/kWh*	$0.09
Fuel Charge	*1 kWh @ $0.03516/kWh*	$0.04
Storm Protection Charge	*1 kWh @ $0.00568/kWh*	$0.01
Storm Surcharge	*1 kWh @ $0.02121/kWh*	$0.02
Florida Gross Receipt Tax		$0.53
Electric Service Cost		**$21.15**
State Tax		$1.79
Total Electric Cost, Local Fees and Taxes		**$22.94**

Total Current Month's Charges **$22.94**

Avg kWh Used Per Day



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

Ways To Pay Your Bill

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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.

TECO TAMPA ELECTRIC
AN EMERA COMPANY
TampaElectric.com

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

Statement Date: April 06, 2026

Amount Due:	**$1,221.20**

Due Date: April 27, 2026
Account #: 211005934289

DO NOT PAY. Your account will be drafted on April 27, 2026

Account Summary

Current Service Period: February 28, 2026 - March 30, 2026

Previous Amount Due	$1,221.20
Payment(s) Received Since Last Statement	-$1,221.20
Current Month's Charges	**$1,221.20**
Amount Due by April 27, 2026	**$1,221.20**

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

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TECO TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 211005934289
Due Date: April 27, 2026

Amount Due:	**$1,221.20**
Payment Amount: $ ________	

642742588411

Your account will be drafted on April 27, 2026

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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.

TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 211005934289
Statement Date: April 06, 2026
Charges Due: April 27, 2026

Service Period: Feb 28, 2026 - Mar 30, 2026

Rate Schedule: Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	*416 kWh @ $0.03411/kWh*	$14.19
Fixture & Maintenance Charge	*26 Fixtures*	$243.88
Lighting Pole / Wire	*26 Poles*	$854.62
Lighting Fuel Charge	*416 kWh @ $0.03452/kWh*	$14.36
Storm Protection Charge	*416 kWh @ $0.00574/kWh*	$2.39
Clean Energy Transition Mechanism	*416 kWh @ $0.00043/kWh*	$0.18
Storm Surcharge	*416 kWh @ $0.01230/kWh*	$5.12
Florida Gross Receipt Tax		$0.93
State Tax		$85.53
Lighting Charges		**$1,221.20**

Total Current Month's Charges $1,221.20

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.

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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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TAMPA ELECTRIC
AN EMERA COMPANY
TampaElectric.com

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

Statement Date: April 06, 2026

Amount Due: **$1,866.87**

Due Date: April 27, 2026
Account #: 221001988080

DO NOT PAY. Your account will be drafted on April 27, 2026

Account Summary

Current Service Period: February 28, 2026 - March 30, 2026

Previous Amount Due	$1,866.87
Payment(s) Received Since Last Statement	-$1,866.87
Current Month's Charges	**$1,866.87**
Amount Due by April 27, 2026	**$1,866.87**

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

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TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 221001988080
Due Date: April 27, 2026

Amount Due: **$1,866.87**

Payment Amount: $ ____________

611878493037

Your account will be drafted on April 27, 2026

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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.

TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 221001988080
Statement Date: April 06, 2026
Charges Due: April 27, 2026

Service Period: Feb 28, 2026 - Mar 30, 2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	*720 kWh @ $0.03411/kWh*	$24.56
Fixture & Maintenance Charge	*37 Fixtures*	$455.54
Lighting Pole / Wire	*37 Poles*	$1216.19
Lighting Fuel Charge	*720 kWh @ $0.03452/kWh*	$24.85
Storm Protection Charge	*720 kWh @ $0.00574/kWh*	$4.13
Clean Energy Transition Mechanism	*720 kWh @ $0.00043/kWh*	$0.31
Storm Surcharge	*720 kWh @ $0.01230/kWh*	$8.86
Florida Gross Receipt Tax		$1.61
State Tax		$130.82
Lighting Charges		**$1,866.87**

Total Current Month's Charges $1,866.87

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Ways To Pay Your Bill

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

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

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

Phone
Toll Free:
866-689-6469

Mail A Check
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P.O. Box 31318
Tampa, FL 33631-3318
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All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

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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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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 2026
Presented For Board Approval

The total items being presented: **$ 12,597.89**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Wynnmere East Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount	
Caliber Residential and Commercial Services	300097	635	Community Lawn Services 05/26	$	4,333.00
Fluffy E Cazalas	300098	FC04292026	Board of Supervisors Meeting 04/29/26	$	200.00
Rizzetta & Company, Inc.	300094	INV0000109196	Management Services 05/26	$	3,359.16
Sitex Aquatics, LLC	300100	11039-b	Aquatic Maintenance 05/26	$	353.29
Straley Robin Vericker	300095	28213	Legal Services 03/26	$	972.00
TECO	20260527-2	211005933836-050526 ACH	1725 11th Ave NE 04/26	$	22.37
TECO	20260527-1	211005934289-050526 ACH	Wynnmere East PH1 04/26	$	1,221.20
TECO	20260527-3	221001988080-050526 ACH	11th Ave NE/18th St NE 04/26	$	1,866.87
The Observer Group, Inc.	300096	26-01243H	Legal Advertising 04/26	$	70.00
Travis Elijah	300099	TE04292026-674	Board of Supervisors Meeting 04/29/26	$	200.00
Total				**$**	**12,597.89**

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 # 635
Invoice Date 05/04/2026

DESCRIPTION	AMOUNT
Community Lawn cutting	4,333.00
TOTAL	**$4,333.00 USD**

Terms & Conditions

Payments are due on the 15th of each month

Wynnmere East CDD

Meeting Date: April 29, 2026

SUPERVISOR PAY REQUEST

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

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	6:10 PM
Meeting End Time:	7:56 PM
Total Meeting Time:	1 HR 46 MINS

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 #
5/2/2026	INV0000109196

Bill To:

Wynnmere East CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00674

Description	Qty	Rate	Amount
Dissemination Services	1.00	$83.33	$83.33
Management Services	1.00	$3,175.83	$3,175.83
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$3,359.16
Total	$3,359.16

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

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

Bill to
Wynnmere East CDD
Rizzetta
P.O. Box 32414 Charlotte, NC 28232

Invoice details
Invoice no.: 11039-b
Terms: Net 30
Invoice date: 05/01/2026
Due date: 05/31/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Aquatic Maintenance**	Monthly Lake Maintenance- 2 Waterways	1	$343.00	$343.00
2.		**Additional Services**	Temporary Fuel Surcharge	1	$10.29	$10.29

Total **$353.29**

Ways to pay

BANK

View and pay

Straley Robin Vericker
1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Wynnmere East CDD
P.O. Box 32414
Charlotte, NC 28232

April 16, 2026
Client: 001505
Matter: 000001
Invoice #: 28213

RE: General

For Professional Services Rendered Through March 31, 2026

SERVICES

Date	Person	Description of Services	Hours	Amount
3/4/2026	WAS	COMMUNICATIONS WITH S. DELUNA REGARDING BOARD OF SUPERVISORS MEETING.	0.2	$61.00
3/13/2026	AM	RESEARCH SEATS FOR GENERAL ELECTION; PREPARE PUBLICATION AD FOR QUALIFYING PERIOD.	0.5	$87.50
3/24/2026	WAS	COMMUNICATIONS REGARDING AUDIT RESPONSE; COMMUNICATIONS WITH S. DELUNA REGARDING LANDSCAPE VENDOR ISSUE; REVIEW PUBLICATION AD FOR NOTICE OF QUALIFYING PERIOD FOR BOARD OF SUPERVISOR ELECTIONS.	0.5	$152.50
3/25/2026	VKB	REVIEW AUDITOR'S LETTER REQUESTING RESPONSE FOR FY 24-25 AUDIT; REVIEW AND REVISE AUDIT RESPONSE LETTER.	0.9	$274.50
3/26/2026	WAS	COMMUNICATIONS REGARDING AUDIT RESPONSE.	0.2	$61.00
3/27/2026	WAS	TELEPHONE CALL WITH S. DELUNA REGARDING UPCOMING BUDGET SEASON AND LANDSCAPE VENDOR; REVIEW COMMUNICATIONS REGARDING BOARD SEATS UP FOR ELECTION.	0.6	$183.00
3/31/2026	WAS	REVIEW DRAFT FINANCIAL AUDIT.	0.5	$152.50
		Total Professional Services	3.4	$972.00

Total Services	$972.00	
Total Disbursements	$0.00	
Total Current Charges		$972.00
Previous Balance		$545.00
PAY THIS AMOUNT		**$1,517.00**

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
28129	March 24, 2026	$545.00	$0.00	$0.00	$0.00	$1,517.00
					Total Remaining Balance Due	**$1,517.00**

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
$1,517.00	$0.00	$0.00	$0.00

00004187-0008919-Page 5 of 12

TECO TAMPA ELECTRIC AN EMERA COMPANY
TampaElectric.com

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

Statement Date: May 05, 2026

Amount Due:	$22.37
Due Date:	May 26, 2026
Account #:	211005933836

DO NOT PAY. Your account will be drafted on May 26, 2026

MAY 1 1 202

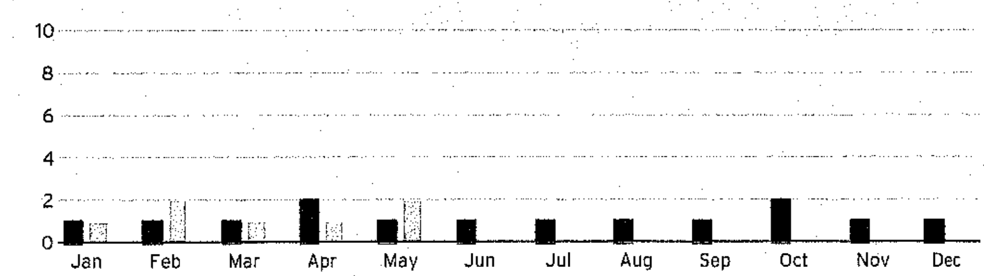
Account Summary

Current Service Period: March 31, 2026 - April 29, 2026	
Previous Amount Due	$22.94
Payment(s) Received Since Last Statement	-$22.94
Current Month's Charges	**$22.37**
Amount Due by May 26, 2026	**$22.37**

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

Scan here to view your account online.

Monthly Usage *(kWh)*



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

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

TECO TAMPA ELECTRIC AN EMERA COMPANY

Account #: 211005933836
Due Date: May 26, 2026

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:	$22.37
Payment Amount:	$ ________

652619079777

Your account will be drafted on May 26, 2026

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.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 211005933836
Statement Date: May 05, 2026
Charges Due: May 26, 2026

Meter Read

Service Period: Mar 31, 2026 - Apr 29, 2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000530032	04/29/2026	2,139		2,137		2 kWh	1	30 Days

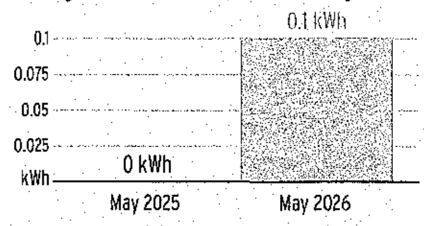
Charge Details

Electric Charges

Daily Basic Service Charge	*30 days @ $0.66000*	$19.80
Energy Charge	*2 kWh @ $0.09202/kWh*	$0.18
Fuel Charge	*2 kWh @ $0.03516/kWh*	$0.07
Storm Protection Charge	*2 kWh @ $0.00568/kWh*	$0.01
Clean Energy Transition Mechanism	*2 kWh @ $0.00418/kWh*	$0.01
Storm Surcharge	*2 kWh @ $0.02121/kWh*	$0.04
Florida Gross Receipt Tax		$0.52
Electric Service Cost		**$20.63**
State Tax		$1.74
Total Electric Cost, Local Fees and Taxes		**$22.37**

Total Current Month's Charges $22.37

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 fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

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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
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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.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY
TampaElectric.com

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

Statement Date: May 05, 2026

Amount Due:	**$1,221.20**
Due Date:	May 26, 2026
Account #:	211005934289

DO NOT PAY. Your account will be drafted on May 26, 2026

MAY 1 1 202

Account Summary

Current Service Period: March 31, 2026 - April 29, 2026

Previous Amount Due	$1,221.20
Payment(s) Received Since Last Statement	-$1,221.20
Current Month's Charges	**$1,221.20**
Amount Due by May 26, 2026	**$1,221.20**

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

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Scan here to view your account online.

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

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

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

Account #: 211005934289
Due Date: May 26, 2026

Amount Due:	**$1,221.20**
Payment Amount: $ ________	

652619079778

Your account will be drafted on May 26, 2026

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.

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.

TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 211005934289
Statement Date: May 05, 2026
Charges Due: May 26, 2026

Service Period: Mar 31, 2026 - Apr 29, 2026

Rate Schedule: Lighting Service

Charge Details

Electric Charges

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

Lighting Energy Charge	*416 kWh @ $0.03411/kWh*	$14.19
Fixture & Maintenance Charge	*26 Fixtures*	$243.88
Lighting Pole / Wire	*26 Poles*	$854.62
Lighting Fuel Charge	*416 kWh @ $0.03452/kWh*	$14.36
Storm Protection Charge	*416 kWh @ $0.00574/kWh*	$2.39
Clean Energy Transition Mechanism	*416 kWh @ $0.00043/kWh*	$0.18
Storm Surcharge	*416 kWh @ $0.01230/kWh*	$5.12
Florida Gross Receipt Tax		$0.93
State Tax		$85.53
Lighting Charges		**$1,221.20**

Total Current Month's Charges $1,221.20

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 fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

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

Credit or Debit Card
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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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TECO
TAMPA ELECTRIC
AN EMERA COMPANY
TampaElectric.com

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

Statement Date: May 05, 2026

Amount Due: $1,866.87

Due Date: May 26, 2026
Account #: 221001988080

DO NOT PAY. Your account will be drafted on May 26, 2026

MAY 1 1 202

Account Summary

Current Service Period: March 31, 2026 - April 29, 2026	
Previous Amount Due	$1,866.87
Payment(s) Received Since Last Statement	-$1,866.87
Current Month's Charges	**$1,866.87**
Amount Due by May 26, 2026	**$1,866.87**

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

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

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

Account #: 221001988080
Due Date: May 26, 2026

Amount Due: $1,866.87

Payment Amount: $ ________

661260992901

Your account will be drafted on May 26, 2026

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.

00004187 FTECO105062600202710 00000 03 00000000 18056 006

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

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

Make check payable to: TECO
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TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 221001988080
Statement Date: May 05, 2026
Charges Due: May 26, 2026

Service Period: Mar 31, 2026 - Apr 29, 2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

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

Lighting Energy Charge	*720 kWh @ $0.03411/kWh*	$24.56
Fixture & Maintenance Charge	*37 Fixtures*	$455.54
Lighting Pole / Wire	*37 Poles*	$1216.19
Lighting Fuel Charge	*720 kWh @ $0.03452/kWh*	$24.85
Storm Protection Charge	*720 kWh @ $0.00574/kWh*	$4.13
Clean Energy Transition Mechanism	*720 kWh @ $0.00043/kWh*	$0.31
Storm Surcharge	*720 kWh @ $0.01230/kWh*	$8.86
Florida Gross Receipt Tax		$1.61
State Tax		$130.82
Lighting Charges		**$1,866.87**

Total Current Month's Charges **$1,866.87**

Important Messages

Be Prepared This Storm Season
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Quarterly Fuel Source Update
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Power Outage:
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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 # 26-01243H **Date 04/17/2026**

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 # 26-01243H **Notice of Special BOS Meeting** **RE:** Wynnmere East CDD Board of Supervisors Meeting on 4/29/26 at 6:00 PM **Published:** 4/17/2026	$70.00

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$70.00**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

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.

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 a special meeting beginning at 6:00 p.m. Wednesday, April 29, 2026, at the office of Rizzetta & Company, 2700 S. Falkenburg Rd, Suite 2745, Riverview FL 33578. 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 17, 2026 26-01243H

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.

Tab 11

Rizzetta & Company

Wynnmere East
Community Development District

Financial Statements
(Unaudited)

April 30, 2026

Prepared by: Rizzetta & Company, Inc.

wynnmereeastcdd.com
rizzetta.com

Wynnmere East Community Development District

Balance Sheet

As of 04/30/2026

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	281,574	0	0	281,574	0	0
Investments	0	736,224	33	736,257	0	0
Accounts Receivable	1,271	1,977	0	3,249	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	738,201
Amount To Be Provided Debt Service	0	0	0	0	0	4,041,799
Total Assets	285,670	738,201	33	1,023,905	1,811,389	4,780,000
Liabilities						
Accounts Payable	1,042	0	0	1,042	0	0
Accrued Expenses	4,310	0	0	4,310	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,780,000
Total Liabilities	5,352	0	0	5,352	0	4,780,000
Fund Equity & Other Credits						
Beginning Fund Balance	138,761	471,231	32	610,024	0	0
Investment In General Fixed Assets	0	0	0	0	1,811,389	0
Net Change in Fund Balance	141,557	266,970	1	408,528	0	0
Total Fund Equity & Other Credits	280,318	738,201	33	1,018,552	1,811,389	0
Total Liabilities & Fund Equity	285,670	738,201	33	1,023,905	1,811,389	4,780,000

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 04/30/2026 YTD Budget	Year To Date 04/30/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,741	1,741
Special Assessments				
Tax Roll	246,477	246,477	246,700	223
Total Revenues	246,477	246,477	248,441	1,964
Expenditures				
Legislative				
Supervisor Fees	4,800	2,800	800	2,000
Total Legislative	4,800	2,800	800	2,000
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	0	500
Assessment Roll	3,090	3,090	3,090	0
Auditing Services	4,800	4,800	3,600	1,200
Disclosure Report	1,000	583	500	83
District Engineer	5,000	2,917	0	2,917
District Management	38,110	22,231	19,147	3,084
Dues, Licenses & Fees	500	352	175	177
Legal Advertising	2,500	1,458	132	1,327
Miscellaneous Fees	1,500	875	0	875
Miscellaneous Mailings	1,500	875	0	875
Public Officials Liability Insurance	3,859	3,859	3,636	223
Trustees Fees	4,000	4,000	1,912	2,087
Website Hosting, Maintenance, Backup & E	2,800	1,634	1,750	(116)
Total Financial & Administrative	69,159	47,174	33,942	13,232
Legal Counsel				
District Counsel	15,000	8,750	2,625	6,125
Total Legal Counsel	15,000	8,750	2,625	6,125
Electric Utility Services				
Utility Services	40,000	23,333	21,726	1,607
Total Electric Utility Services	40,000	23,333	21,726	1,607
Stormwater Control				
Aquatic Maintenance	6,000	3,500	4,401	(901)
Total Stormwater Control	6,000	3,500	4,401	(901)
Other Physical Environment				
General Liability Insurance	4,718	4,718	4,446	272
Irrigation Maintenance	5,000	2,917	0	2,917
Landscape Maintenance	58,000	33,833	36,031	(2,198)
Landscape Replacement Plants, Shrubs, Tr	3,500	2,042	0	2,042
Property Insurance	5,300	5,300	2,553	2,747
Total Other Physical Environment	76,518	48,810	43,030	5,780
Contingency				

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 04/30/2026	Year To Date 04/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Hurricane Related Expenses	15,000	8,750	0	8,750
Miscellaneous Contingency	20,000	11,667	361	11,306
Total Contingency	35,000	20,417	361	20,056
Total Expenditures	246,477	154,784	106,885	47,899
Total Excess of Revenues Over(Under) Expenditures	0	91,693	141,556	49,863
Fund Balance, Beginning of Period	0	0	138,762	138,761
Total Fund Balance, End of Period	0	91,693	280,318	188,624

674 Debt Service Fund S2016

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 04/30/2026 YTD Budget	Year To Date 04/30/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	10,822	10,822
Special Assessments				
Tax Roll	383,425	383,425	383,771	346
Total Revenues	383,425	383,425	394,593	11,168
Expenditures				
Debt Service				
Interest	263,425	263,425	127,622	135,803
Principal	120,000	120,000	0	120,000
Total Debt Service	383,425	383,425	127,622	255,803
Total Expenditures	383,425	383,425	127,622	255,803
Total Excess of Revenues Over(Under) Expenditures	0	0	266,971	266,971
Fund Balance, Beginning of Period	0	0	471,230	471,230
Total Fund Balance, End of Period	0	0	738,201	738,201

674 Capital Projects Fund S2016

Wynnmere East Community Development District

Statement of Revenues and Expenditures

As of 04/30/2026

(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 04/30/2026 YTD Budget	Year To Date 04/30/2026 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) Expenditures	0	0	1	1
Fund Balance, Beginning of Period	0	0	32	32
Total Fund Balance, End of Period	0	0	33	33

Wynnmere East CDD
Investment Summary
April 30, 2026

Account	Investment		Balance as of April 30, 2026
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	$	284,302
US Bank Series 2016 Reserve	First American Funds Inc SHS Institutional Govt Fund 3763		193,138
US Bank Series 2016 Interest	First American Funds Inc SHS Institutional Govt Fund 3763		127,622
US Bank Series 2016 Prepayment	First American Funds Inc SHS Institutional Govt Fund 3763		1,162
	Total Debt Service Fund Investments	**$**	**736,224**
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	$	33
	Total Capital Projects Fund Investments	**$**	**33**

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 04/01/2026 to 04/30/2026

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
674, 2946							
	674-001	674 General Fund	Hillsborough County Tax Collector	AR00002927	12110	10/01/2025	1,271.15
Sum for 674, 2946							**1,271.15**
674, 2947							
	674-200	674 Debt Service Fund S2016	Hillsborough County Tax Collector	AR00002927	12110	10/01/2025	1,977.41
Sum for 674, 2947							**1,977.41**
Sum for 674							**3,248.56**
Sum Total							**3,248.56**

Wynnmere East Community Development District
Summary A/P Ledger
From 04/01/2026 to 04/30/2026

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
674, 2946						
	674 General Fund	04/16/2026	Straley Robin Vericker	28213	Legal Services 03/26	972.00
	674 General Fund	04/16/2026	The Observer Group, Inc.	26-01243H	Legal Advertising 04/26	70.00
Sum for 674, 2946						**1,042.00**
Sum for 674						**1,042.00**
Sum Total						**1,042.00**

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
April 30, 2026

Balance Sheet

1. Trust statement activity has been recorded through 04/30/2026.
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 FY25-26 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

4. General Fund – Payment for Invoice #AR00002927 in the amount of $842.47 was received in May 2026.
5. Debt Service 200 Fund – Payment for Invoice #AR00002927 in the amount of $1,310.55 was received in May 2026.

Wynnmere East
Community Development District

Financial Statements
(Unaudited)

May 31, 2026

Prepared by: Rizzetta & Company, Inc.

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rizzetta.com

Wynnmere East Community Development District

Balance Sheet

As of 05/31/2026

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	310,264	0	0	310,264	0	0
Investments	0	481,891	33	481,924	0	0
Accounts Receivable	429	667	0	1,096	0	0
Prepaid Expenses	2,231	0	0	2,231	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	482,558
Amount To Be Provided Debt Service	0	0	0	0	0	4,167,442
Total Assets	315,749	482,558	33	798,340	1,811,389	4,650,000
Liabilities						
Accounts Payable	46,350	0	0	46,350	0	0
Accrued Expenses	800	0	0	800	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,650,000
Total Liabilities	47,150	0	0	47,150	0	4,650,000
Fund Equity & Other Credits						
Beginning Fund Balance	138,761	471,231	32	610,024	0	0
Investment In General Fixed Assets	0	0	0	0	1,811,389	0
Net Change in Fund Balance	129,838	11,327	1	141,166	0	0
Total Fund Equity & Other Credits	268,599	482,558	33	751,190	1,811,389	0
Total Liabilities & Fund Equity	315,749	482,558	33	798,340	1,811,389	4,650,000

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 05/31/2026 YTD Budget	Year To Date 05/31/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	2,386	2,386
Special Assessments				
Tax Roll	246,477	246,477	246,701	224
Total Revenues	246,477	246,477	249,087	2,610
Expenditures				
Legislative				
Supervisor Fees	4,800	3,200	1,000	2,200
Total Legislative	4,800	3,200	1,000	2,200
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	0	500
Assessment Roll	3,090	3,090	3,090	0
Auditing Services	4,800	4,800	3,600	1,200
Disclosure Report	1,000	667	584	83
District Engineer	5,000	3,333	0	3,333
District Management	38,110	25,407	22,323	3,084
Dues, Licenses & Fees	500	382	175	207
Legal Advertising	2,500	1,666	217	1,450
Miscellaneous Fees	1,500	1,000	0	1,000
Miscellaneous Mailings	1,500	1,000	0	1,000
Public Officials Liability Insurance	3,859	3,859	3,636	223
Trustees Fees	4,000	4,000	3,506	493
Website Hosting, Maintenance, Backup & E	2,800	1,867	1,550	317
Total Financial & Administrative	69,159	51,571	38,681	12,890
Legal Counsel				
District Counsel	15,000	10,000	4,864	5,136
Total Legal Counsel	15,000	10,000	4,864	5,136
Electric Utility Services				
Utility Services	40,000	26,667	21,727	4,940
Total Electric Utility Services	40,000	26,667	21,727	4,940
Stormwater Control				
Aquatic Maintenance	6,000	4,000	4,754	(755)
Total Stormwater Control	6,000	4,000	4,754	(755)
Other Physical Environment				
General Liability Insurance	4,718	4,718	4,446	272
Irrigation Maintenance	5,000	3,333	0	3,334
Landscape Maintenance	58,000	38,667	40,364	(1,698)
Landscape Replacement Plants, Shrubs, Tr	3,500	2,333	0	2,334
Property Insurance	5,300	5,300	2,553	2,747
Total Other Physical Environment	76,518	54,351	47,363	6,989
Contingency				

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 05/31/2026	Year To Date 05/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Hurricane Related Expenses	15,000	10,000	0	10,000
Miscellaneous Contingency	20,000	13,333	860	12,473
Total Contingency	35,000	23,333	860	22,473
Total Expenditures	246,477	173,122	119,249	53,873
Total Excess of Revenues Over(Under) Expenditures	0	73,355	129,838	56,483
Fund Balance, Beginning of Period	0	0	138,761	138,761
Total Fund Balance, End of Period	0	73,355	268,599	195,244

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 05/31/2026 YTD Budget	Year To Date 05/31/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	12,800	12,800
Special Assessments				
Tax Roll	383,425	383,425	383,771	346
Total Revenues	383,425	383,425	396,571	13,146
Expenditures				
Debt Service				
Interest	263,425	263,425	255,244	8,181
Principal	120,000	120,000	130,000	(10,000)
Total Debt Service	383,425	383,425	385,244	(1,819)
Total Expenditures	383,425	383,425	385,244	(1,819)
Total Excess of Revenues Over(Under) Expenditures	0	0	11,327	11,327
Fund Balance, Beginning of Period	0	0	471,231	471,231
Total Fund Balance, End of Period	0	0	482,558	482,558

674 Capital Projects Fund S2016

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 05/31/2026 YTD Budget	Year To Date 05/31/2026 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) Expenditures	0	0	1	1
Fund Balance, Beginning of Period	0	0	32	32
Total Fund Balance, End of Period	0	0	33	33

Wynnmere East CDD
Investment Summary
May 31, 2026

Account	Investment		Balance as of May 31, 2026
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	$	287,588
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		1,165
	Total Debt Service Fund Investments	**$**	**481,891**
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	$	33
	Total Capital Projects Fund Investments	**$**	**33**

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Wynnmere East Community Development District
Summary A/R Ledger
From 05/01/2026 to 05/31/2026

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
674, 2946							
	674-001	674 General Fund	Hillsborough County Tax Collector	AR00002927	12110	10/01/2025	428.68
Sum for 674, 2946							**428.68**
674, 2947							
	674-200	674 Debt Service Fund S2016	Hillsborough County Tax Collector	AR00002927	12110	10/01/2025	666.86
Sum for 674, 2947							**666.86**
Sum for 674							**1,095.54**
Sum Total							**1,095.54**

Wynnmere East Community Development District
Summary A/P Ledger
From 05/01/2026 to 05/31/2026

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
674, 2946						
	674 General Fund	05/01/2026	LLS Tax Solutions, Inc.	004130	Arbitrage services 05/26	500.00
	674 General Fund	05/15/2026	Straley Robin Vericker	28465	Legal Counsel 04/26	1,939.86
	674 General Fund	05/01/2026	The Observer Group, Inc.	26-01628H	Legal advertising 05/26	85.31
	674 General Fund	05/01/2026	U.S. Bank	8160814	Trustee Fees 04/01/26-03/31/27	1,593.80
	674 General Fund	05/01/2026	U.S. Bank	8160814	Trustee Fees 04/01/26-03/31/27	2,231.33
	674 General Fund	05/26/2026	Wynnmere East CDD	05262026	Transfer from Valley to Bank United 05/26	40,000.00
Sum for 674, 2946						**46,350.30**
Sum for 674						**46,350.30**
Sum Total						**46,350.30**

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
May 31, 2026

Balance Sheet

1. Trust statement activity has been recorded through 05/31/2026.
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 FY25-26 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, 2026

Prepared by: Rizzetta & Company, Inc.

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Wynnmere East Community Development District
Balance Sheet
As of 06/30/2026
(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	241,750	0	0	241,750	0	0
Investments	0	487,146	33	487,179	0	0
Prepaid Expenses	2,232	0	0	2,232	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	487,146
Amount To Be Provided Debt Service	0	0	0	0	0	4,162,854
Total Assets	246,807	487,146	33	733,986	1,811,389	4,650,000
Liabilities						
Accounts Payable	1,030	0	0	1,030	0	0
Accrued Expenses	4,020	0	0	4,020	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	4,650,000
Total Liabilities	5,050	0	0	5,050	0	4,650,000
Fund Equity & Other Credits						
Beginning Fund Balance	138,761	471,231	32	610,024	0	0
Investment In General Fixed Assets	0	0	0	0	1,811,389	0
Net Change in Fund Balance	102,996	15,915	1	118,912	0	0
Total Fund Equity & Other Credits	241,757	487,146	33	728,936	1,811,389	0
Total Liabilities & Fund Equity	246,807	487,146	33	733,986	1,811,389	4,650,000

674 General Fund

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 06/30/2026 YTD Budget	Year To Date 06/30/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	2,915	2,915
Special Assessments				
Tax Roll	246,477	246,477	248,798	2,321
Total Revenues	246,477	246,477	251,713	5,236
Expenditures				
Legislative				
Supervisor Fees	4,800	3,600	1,000	2,600
Total Legislative	4,800	3,600	1,000	2,600
Financial & Administrative				
Arbitrage Rebate Calculation	500	500	0	500
Assessment Roll	3,090	3,090	3,090	0
Auditing Services	4,800	4,800	4,100	700
Disclosure Report	1,000	750	666	84
District Engineer	5,000	3,750	0	3,750
District Management	38,110	28,583	25,499	3,083
Dues, Licenses & Fees	500	411	175	237
Legal Advertising	2,500	1,875	217	1,658
Miscellaneous Fees	1,500	1,125	0	1,125
Miscellaneous Mailings	1,500	1,125	0	1,125
Public Officials Liability Insurance	3,859	3,859	3,636	223
Trustees Fees	4,000	4,000	3,506	494
Website Hosting, Maintenance, Backup & E	2,800	2,100	1,650	450
Total Financial & Administrative	69,159	55,968	42,539	13,429
Legal Counsel				
District Counsel	15,000	11,250	6,094	5,156
Total Legal Counsel	15,000	11,250	6,094	5,156
Electric Utility Services				
Utility Services	40,000	30,000	27,857	2,143
Total Electric Utility Services	40,000	30,000	27,857	2,143
Stormwater Control				
Aquatic Maintenance	6,000	4,500	11,108	(6,608)
Total Stormwater Control	6,000	4,500	11,108	(6,608)
Other Physical Environment				
General Liability Insurance	4,718	4,718	4,446	272
Irrigation Maintenance	5,000	3,750	0	3,750
Landscape Maintenance	58,000	43,500	52,760	(9,260)
Landscape Replacement Plants, Shrubs, Tr	3,500	2,625	0	2,625
Property Insurance	5,300	5,300	2,553	2,747
Total Other Physical Environment	76,518	59,893	59,759	134
Contingency				

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 06/30/2026	Year To Date 06/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Hurricane Related Expenses	15,000	11,250	0	11,250
Miscellaneous Contingency	20,000	15,000	360	14,640
Total Contingency	35,000	26,250	360	25,890
Total Expenditures	246,477	191,461	148,717	42,744
Total Excess of Revenues Over(Under) Expenditures	0	55,016	102,996	47,980
Fund Balance, Beginning of Period	0	0	138,761	138,761
Total Fund Balance, End of Period	0	55,016	241,757	186,741

674 Debt Service Fund S2016

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 06/30/2026 YTD Budget	Year To Date 06/30/2026 YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	14,124	14,124
Special Assessments				
Tax Roll	383,425	383,425	387,035	3,610
Total Revenues	383,425	383,425	401,159	17,734
Expenditures				
Debt Service				
Interest	263,425	263,425	255,244	8,181
Principal	120,000	120,000	130,000	(10,000)
Total Debt Service	383,425	383,425	385,244	(1,819)
Total Expenditures	383,425	383,425	385,244	(1,819)
Total Excess of Revenues Over(Under) Expenditures	0	0	15,915	15,915
Fund Balance, Beginning of Period	0	0	471,231	471,231
Total Fund Balance, End of Period	0	0	487,146	487,146

674 Capital Projects Fund S2016

Wynnmere East Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026 Annual Budget	Through 06/30/2026 YTD Budget	Year To Date 06/30/2026 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) Expenditures	0	0	1	1
Fund Balance, Beginning of Period	0	0	32	32
Total Fund Balance, End of Period	0	0	33	33

Wynnmere East CDD
Investment Summary
June 30, 2026

Account	Investment		Balance as of June 30, 2026
US Bank Series 2016 Revenue	First American Funds Inc SHS Institutional Govt Fund 3763	$	292,839
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		1,169
	Total Debt Service Fund Investments	**$**	**487,146**
US Bank Series 2016 Construction	First American Funds Inc SHS Institutional Govt Fund 3763	$	33
	Total Capital Projects Fund Investments	**$**	**33**

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Wynnmere East Community Development District
Summary A/P Ledger
From 06/01/2026 to 06/30/2026

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
674, 2946						
	674 General Fund	06/15/2026	Straley Robin Vericker	28575	Legal Counsel 05/26	1,029.50
Sum for 674, 2946						**1,029.50**
Sum for 674						**1,029.50**
Sum Total						**1,029.50**

Wynnmere East Community Development District
Notes to Unaudited Financial Statements
June 30, 2026

Balance Sheet

1. Trust statement activity has been recorded through 06/30/2026.
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 FY25-26 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Tab 12

WYNNMERE EAST
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA

TABLE OF CONTENTS

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2025, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Grau & Associates

April 7, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Wynnmere East Community Development District, Hillsborough County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($2,941,794).
- The change in the District's total net position in comparison with the prior fiscal year was $103,804, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $610,025, an increase of $41,987 in comparison with the prior fiscal year. A portion of fund balance is nonspendable for prepaid items and deposits, restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Assets, excluding capital assets	$ 615,095	$ 571,476
Capital assets, net of depreciation	1,328,349	1,388,729
Total assets	1,943,444	1,960,205
Liabilities, excluding long-term liabilities	111,422	112,290
Long-term liabilities	4,773,816	4,893,513
Total liabilities	4,885,238	5,005,803
Net Position		
Net investment in capital assets	(3,445,435)	(3,504,753)
Restricted for debt service	364,879	334,871
Unrestricted	138,762	124,284
Total net position	$ (2,941,794)	$ (3,045,598)

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 615,844	$ 571,846
Operating grants and contributions	21,094	24,360
Capital grants and contributions	1	1
General revenues	2,171	9,023
Total revenues	639,110	605,230
Expenses:		
General government	89,248	105,344
Maintenance and operations	187,011	175,878
Interest	259,047	264,901
Total expenses	535,306	546,123
Change in net position	103,804	59,107
Net position - beginning	(3,045,598)	(3,104,705)
Net position - ending	$ (2,941,794)	$ (3,045,598)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $535,306. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments. The majority of the change in expenses results from the decrease in professional services and interest expense.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $1,811,389 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $483,040 has been taken, which resulted in a net book value of $1,328,349. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $4,780,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wynnmere East Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 114,006
Due from others	14,453
Prepaids and deposits	15,373
Restricted assets:	
Investments	471,263
Capital assets:	
Depreciable, net	1,328,349
Total assets	1,943,444
LIABILITIES	
Accrued expenses	5,070
Accrued interest payable	106,352
Non-current liabilities:	
Due within one year	130,000
Due in more than one year	4,643,816
Total liabilities	4,885,238
NET POSITION	
Net investment in capital assets	(3,445,435)
Restricted for debt service	364,879
Unrestricted	138,762
Total net position	$ (2,941,794)

See notes to the financial statements

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 89,248	$ 89,248	$ -	$ -	$ -
Maintenance and operations	187,011	138,938	-	1	(48,072)
Interest on long-term debt	259,047	387,658	21,094	-	149,705
Total governmental activities	535,306	615,844	21,094	1	101,633
		General revenues:			
		Unrestricted investment earnings			2,171
		Total general revenues			2,171
		Change in net position			103,804
		Net position - beginning			(3,045,598)
		Net position - ending			$ (2,941,794)

See notes to the financial statements

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 114,006	$ -	$ -	$ 114,006
Investments	-	471,231	32	471,263
Due from others	14,453	-	-	14,453
Prepaid items and deposits	15,373	-	-	15,373
Total assets	$ 143,832	$ 471,231	$ 32	$ 615,095
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expense	$ 5,070	$ -	$ -	$ 5,070
Total liabilities	5,070	-	-	5,070
Fund balances:				
Nonspendable:				
Prepaid items and deposits	15,373	-	-	15,373
Restricted for:				
Debt service	-	471,231	-	471,231
Capital projects	-	-	32	32
Unassigned	123,389	-	-	123,389
Total fund balances	138,762	471,231	32	610,025
Total liabilities and fund balances	$ 143,832	$ 471,231	$ 32	$ 615,095

See notes to the financial statements

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Total fund balances - governmental funds		$ 610,025
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.		
Cost of capital assets	1,811,389	
Accumulated depreciation	(483,040)	1,328,349
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(106,352)	
Bonds payable	(4,780,000)	
Unamortized bond issuance discount	6,184	(4,880,168)
Net position of governmental activities		$ (2,941,794)

See notes to the financial statements

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 228,186	$ 387,658	$ -	$ 615,844
Interest income	2,171	21,094	1	23,266
Total revenues	230,357	408,752	1	639,110
EXPENDITURES				
Current:				
General government	89,248	-	-	89,248
Maintenance and operations	126,631	-	-	126,631
Debt service:				
Principal	-	120,000	-	120,000
Interest	-	261,244	-	261,244
Total expenditures	215,879	381,244	-	597,123
Excess (deficiency) of revenues over (under) expenditures	14,478	27,508	1	41,987
Fund balances - beginning	124,284	443,723	31	568,038
Fund balances - ending	$ 138,762	$ 471,231	$ 32	$ 610,025

See notes to the financial statements

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$ 41,987
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(60,380)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	120,000
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(303)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	2,500
Change in net position of governmental activities	$ 103,804

See notes to the financial statements

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

Assets	Years
Entry feature and signage	30
Stormwater facilities	30

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Funds Institutional Government Fund	$ 471,263	S&P AAAm	Weighted average of the portfolio: 45 days
Total Investments	$ 471,263		

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, being depreciated				
Entry feature and signage	$ 758,697	$ -	$ -	$ 758,697
Stormwater facilities	1,052,692	-	-	1,052,692
Total capital assets, being depreciated	1,811,389	-	-	1,811,389
Less accumulated depreciation for:				
Entry feature and signage	177,030	25,290	-	202,320
Stormwater facilities	245,630	35,090	-	280,720
Total accumulated depreciation	422,660	60,380	-	483,040
Total capital assets, being depreciated, net	1,388,729	(60,380)	-	1,328,349
Governmental activities capital assets	$ 1,388,729	$ (60,380)	$ -	$ 1,328,349

Depreciation expense was charged to maintenance and operations expense.

NOTE 6 – LONG-TERM LIABILITIES

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

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

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Series 2016 Bonds	$ 4,900,000	$ -	$ 120,000	$ 4,780,000	$ 130,000
Less: issuance discount	(6,487)	-	(303)	(6,184)	-
Total	$ 4,893,513	$ -	$ 119,697	$ 4,773,816	$ 130,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2026	$ 130,000	$ 255,244	$ 385,244
2027	135,000	248,744	383,744
2028	145,000	241,994	386,994
2029	150,000	234,744	384,744
2030	160,000	227,244	387,244
2031-2035	920,000	1,006,044	1,926,044
2036-2040	1,190,000	738,669	1,928,669
2041-2045	1,580,000	370,700	1,950,700
2046	370,000	20,350	390,350
	$ 4,780,000	$ 3,343,733	$ 8,123,733

NOTE 7 – MANAGEMENT COMPANY

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

NOTE 8 – RISK MANAGEMENT

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

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 225,693	$ 228,186	$ 2,493
Interest income	-	2,171	2,171
Total revenues	225,693	230,357	4,664
EXPENDITURES			
Current:			
General government	87,427	89,248	(1,821)
Maintenance and operations	138,266	126,631	11,635
Total expenditures	225,693	215,879	9,814
Excess (deficiency) of revenues over (under) expenditures	$ -	14,478	$ 14,478
Fund balance - beginning		124,284	
Fund balance - ending		$ 138,762	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

WYNNMERE EAST COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	$0
Independent contractor compensation	$112,077
Construction projects to begin on or after October 1; ($65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $759.81 Debt service - $1,303.19
Special assessments collected	$615,844
Outstanding Bonds:	
Series 2016, due May 1, 2046	$4,780,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 7, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Grau & Associates

April 7, 2026

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

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

We have examined Wynnmere East Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

Grau & Associates

April 7, 2026

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wynnmere East Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025 and have issued our report thereon dated April 7, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 7, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

April 7, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

Tab 13

PROPOSAL

Crosspoint Landscape & Design, Inc.
Tax ID: 82-2187817

Date: 5/26/2026
Proposal #: 5072
Project: Irrigation

Proposal For:
Wynnmere East Community
Development District
3434 Colwell Avenue
Suite 200
Taampa, FL 33614

Project Address:
Wynnmere East CDD
NE 11th Avenue & NE18th Street
Ruskin, FL 33570

Crosspoint Landscape & Design, Inc.

719 Mainsail Drive
Tampa, FL 33602

813.765.7134
jim@crosspointlandscape.com

Crosspoint Landscape & Design, Inc. proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Quantity	Unit Price	Amount
SCOPE: Control Box Installation ~ Wynnmere East CDD - install Grundfos single-phase well pump control box			
5 HP Grundfos Deluxe Control Box 230v 1PH	1	1,298.56	1,298.56
Business Terms & Conditions: The above scope, specifications, and conditions are acceptable to the client. The price is good for 90 days. Although Crosspoint Landscape & Design, Inc. will make considerate effort to mitigate damages while working with equipment, the client acknowledges responsibility for any damage to underground utilities, such as but not limited to septic systems, drainage, cable lines, phone lines, internet lines, water pipes, irrigation, and electrical piping/wiring, etc. It is the client's responsibility to clearly share any known utility locations. Crosspoint Landscape & Design, Inc. will call 811 Locates prior to work commencing. Client agrees to indemnify and hold harmless Crosspoint Landscape & Design, Inc. from any damage to the above-mentioned facilities. This contract is made between Crosspoint Landscape & Design, Inc., and the client / property owner / general contractor / owner's agent. The work, methods, specification, and pricing contained herein are accepted by the client.			

Total **$1,298.56**

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the Crosspoint Landscape & Design, Inc. Business Terms and Conditions.

Accepted this 28 day of May, 2026.

Signature: Rachel Welborn Digitally signed by Rachel Welborn Date: 2026.05.28 11:26:56 -04'00' Printed Name and Title: Rachel Welborn, District Manager

Representing (Name of Firm): Wynnmere East CDD