

*Wind Meadows South
Community Development District*

Meeting Agenda

July 12, 2023

AGENDA

Wind Meadows South

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 5, 2023

**Board of Supervisors
Wind Meadows South
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Wind Meadows South Community Development District** will be held **Wednesday, July 12, 2023 at 1:30 PM at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Zoom Video Join Link: <https://us06web.zoom.us/j/87844368504>

Call-In Information: 1-646-876-9923

Meeting ID: 878 4436 8504

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the May 10, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2023-19 Ratifying Series 2023 Bonds
5. Consideration of Amended and Restated Disclosure of Public Financing
6. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2023-20 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2023-21 Imposing Special Assessments and Certifying an Assessment Roll
7. Consideration of Resolution 2023-22 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024

¹ Comments will be limited to three (3) minutes

8. Consideration of Resolution 2023-23 Designating a Date, Time, and Location for a Landowners' Meeting and Election
9. Acceptance of Fiscal Year 2022 Audit Report
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal from Resort Pools for Increased Frequency of Services
 - ii. Consideration of Proposal from All American Lawn and Tree Specialists for Pest Control Services
 - iii. Consideration of Proposals from Weber Environmental Services
 - a) Re-Staking Leaning Trees on Mountain Flower Lane
 - b) Replacing Irrigation Nozzles
 - c) Removal and Replacement of Dead Plants Due to Poor Irrigation
 - d) Re-Structurally Trim Trees
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of Series 2021 AA1 Requisition #19
 - iv. Ratification of Summary of Series 2023 AA2 Requisitions #1 to #13
11. Other Business
12. Supervisors Requests and Audience Comments
13. Adjournment

MINUTES

**MINUTES OF MEETING
WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Wind Meadows South Community Development District was held Wednesday, **May 10, 2023** at 1:30 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Brent Elliott	Chairman
Halsey Carson	Vice Chairman
Timothy Todd	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KVW Law
Bryan Hunter <i>by Zoom</i>	District Engineer, Hunter Engineering
Clayton Smith	Field Manager, GMS
Allen Bailey	Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted that there were no members of the public present and no members of the public joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the April 12, 2023
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the April 12, 2023 Board of Supervisors meeting and asked if there were any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, the Minutes of the April 12, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Phase 2 Assignment/
Acquisition Documents**

Ms. Gentry stated this will be a contract assignment for the Wind Meadows South Phase 2A & 2B site work agreement. The standard contract assignment documents were included in the agenda package. She noted once this is signed that contract will be assigned to the CDD and completed in the CDD’s name with the exception of a small amount of that work that will continue to be funded by the developer so no CDD funds will be expended on those. These are presented for approval in substantial form.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, the Phase 2 Assignment/Acquisition Documents, was approved in substantial form.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-18
Appointing a Treasurer and Assistant
Treasurers**

Ms. Burns stated this is adding Darrin Mossing as a signer to the account.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, Resolution 2023-18 Appointing a Treasurer and Assistant Treasurers, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry stated that three construction account requisitions had been prepared to be processed upon bond closing which is scheduled for tomorrow. Requisition #1 is in the amount of \$1,036,171.03 and it is for prior payments funded by the developer for direct purchase of materials. Requisition #2 is for \$4,3127.50 and that is for legal services related to construction of Phase 2 and then Requisition #3 will be for \$780,184.80 and that is for prior amounts funded for the Phase 2 site work. She asked for authorization for staff to finalize these and make any updates needed in order to get these final to process tomorrow.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, Requisitions 1-3, were approved.

B. Engineer

Mr. Hunter stated he had nothing to report at this time.

C. Field Manager's Report

Mr. Bailey stated the main street sign going into Wind Meadows was hit by something and that was replaced. He noted the security system is now completely functional after the damaged transformer was changed out and the electric was hooked back up. The security is back up and running and all of the locks are good. He noted a contact sign was put up at the amenity center for residents. He stated some of the pavers at the deck had dropped down due to the rain so the original pavers came out and leveled those out. He noted the amenity gate was repaired as some of the bolts were loose and needed to be tightened up. He stated the city replaced the electrical transformer. He concluded that everything is looking good and back up and running. He stated the fence will be finished but the materials were just received so it is on the docket to get finished up and the dog park rule signs are going up for the residents.

Mr. Carson stated on the amenity openings, Clayton had said it would be maybe two weeks because of the delay of getting the transformer. Reggie and Bob are trying to get with the county commissioners and such to do a grand opening and have them there. Ms. Burns stated an opening was announced yesterday to residents. She stated it was announced for next Wednesday so that is when the residents will have access but she stated a grand opening can be scheduled. Mr. Carson stated he would let Reggie know it will be next Wednesday the 17th. Ms. Burns stated it opens at 8:00 a.m. and there is a form at the amenity facility that has a QR code where residents can go in and input their access information, either provide a lease agreement or deed showing that they are an owner and once that information is received and we verify that they actually are a resident within the community, they are mailed their access cards. She noted those access cards are set to work at 8:00 a.m. which is the time the facility opens on Wednesday the 17th. Mr. Elliott stated that would be a soft opening on Wednesday the 17th and then there will be a grand opening. Ms. Burns stated one thing to consider is to say there are amenity rules in place and some of them are things that will probably happen at this grand opening like food not being on the pool deck and kept in areas where allowed, usually music is not allowed, obviously these are special events being

held and the District does have the ability to hold those. She noted if builders are asking to do them, a lot of time we discourage the Board from doing that just because if they are allowing builders to do something, a resident cannot come set up music, have food and have a bunch of guests from outside, or if someone contacted our office to reserve the pool deck for an event in that nature, they would be told no. She stated there is no issue with the Board doing that and just let them know so accommodations can be made for the gate to be open. Ms. Burns stated there will need to be time for access cards to be issued and mailed, as you cannot just walk up and get in. She noted all of the builders are issued them so they can give tours. She stated for the residents that have amenity access, we have emails so information can be sent out about developers hosting an event for residents and grand opening. Mr. Smith added as of today a big opening sign went up in front of the amenity center and also signs were posted with information for residents to start signing up for access. Ms. Burns noted all of the residents have been notified. Mr. Gentry suggested flyers for the grand opening with registration information and how to access the pools.

D. District Manager’s Report

i. Approval of Check Register

Ms. Burns presented approval of the check register for \$21,989.02 for the month of March.

On MOTION by Mr. Elliott, seconded by Mr. Todd, with all in favor, the Check Register, was approved.
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ii. Balance Sheet and Income Statement

Ms. Burns stated that the financial statements were in the agenda package for review. There is no action necessary on those but she noted that she was happy to answer any questions.

iii. Presentation of Number of Registered Voters – 78

Ms. Burns stated there are 78 registered voters as of April 15th in this community.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Elliott, seconded by Mr. Todd, with all in favor,
the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2023-19

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRPERSON, VICE CHAIRPERSON, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF \$7,655,000 WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA TWO PROJECT); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Wind Meadows South Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, located in the City of Bartow, Polk County, Florida; and

WHEREAS, the District previously adopted Resolution Nos. 2021-24 and 2023-12, respectively (collectively, the “**Bond Resolution**”), authorizing the issuance of \$7,655,000 Wind Meadows South Community Development District Special Assessment Bonds, Series 2023 (Assessment Area Two Project) (the “**Assessment Area Two Bonds**”), for the purpose of financing a portion of the acquisition and/or construction of the District’s “Assessment Area Two Project”; and

WHEREAS, the District closed on the issuance of the Assessment Area Two Bonds on May 11, 2023; and

WHEREAS, as prerequisites to the issuance of the Assessment Area Two Bonds, the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District staff including the District Manager, District Financial Advisor, District Counsel and Bond Counsel (the “**District Staff**”) were required to execute and deliver various documents (the “**Closing Documents**”); and

WHEREAS, the District desires to ratify, confirm, and approve all actions of the District Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District Staff in closing on the issuance of the Assessment Area Two Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The issuance of the Assessment Area Two Bonds, the adoption of resolutions relating to such bonds, and all actions taken in the furtherance of the closing on such bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed by the Board of Supervisors of the District.

SECTION 2. The actions of the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Assessment Area Two Bonds, including the execution and delivery of the Closing Documents, and such other certifications or other documents required for the closing on the Assessment Area Two Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 12th day of July 2023.

ATTEST:

**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

Chairperson, Board of Supervisors

SECTION V

Upon recording, this instrument should be returned to:

(This space reserved for Clerk)

Wind Meadows South Community Development District
c/o Governmental Management Services –
Central Florida, LLC
219 E. Livingston St.
Orlando, Florida 32801

AMENDED AND RESTATED¹
DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors²

Wind Meadows South Community Development District

Brent Elliott
Chairperson

Dottie Mobley
Assistant Secretary

Halsey Carson
Vice Chairperson

Karen Ritchie
Assistant Secretary

Timothy Todd
Assistant Secretary

Governmental Management Services – Central Florida, LLC
District Manager
219 E. Livingston St.
Orlando, Florida 32801
(407) 841-5524

District records are on file at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingston St., Orlando, Florida 32801, and at the District’s local records office at 4900 Dundee Road, Winter Haven, Florida 33884, and are available for public inspection upon request during normal business hours.

¹ This amends, supplements and restates the Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken by the Wind Meadows South Community Development District, recorded in the Official Records Book 12033, Pages 0312-0322, inclusive, of the Public Records of Polk County, Florida.

² This list reflects the composition of the Board of Supervisors as of July 12, 2023. For a current list of Board members, please contact the District Managers Office

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**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

INTRODUCTION

The Wind Meadows South Community Development District (“**District**”) is a local unit of special-purpose government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition, as well maintenance, of roadways, utilities, earthwork, stormwater management, landscape, irrigation, entry features, street lighting, underground electric, conservation and mitigation, an amenity facility, and other related public infrastructure.

**DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT**

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the Wind Meadows South Community Development District and the assessments, fees and charges that may be levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

What is the District and how is it governed?

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes* (the “Act”), and established by Ordinance No. 2021-10 duly enacted by the City Commission of the City of Bartow, Florida, on June 7, 2021, amended by Ordinance No. 2022-22 duly enacted by the City Commission of the City of Bartow, Florida on January 23, 2023 (together, the "Ordinance"). The District encompasses approximately 273.39 acres of land, more or less, located within the City of Bartow, Florida (the “City”). As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating, and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every two years in November. Commencing when both six years after the initial appointment of Supervisors have passed and the District has attained a minimum of two hundred and fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A “qualified elector” in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Polk County. Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are noticed in a local newspaper and conducted in a public forum in which public participation is permitted. Consistent with Florida’s public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State’s open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State’s ethics laws.

**What infrastructure improvements does the District provide
and how are the improvements paid for?**

The District is comprised of approximately 273.39 acres of land located within the City. The legal description of the lands encompassed within the District is attached hereto as Exhibit “A.” The public infrastructure necessary to support the District’s development program includes, but is not limited to, roadways, stormwater management system facilities, off-site improvements; water and wastewater facilities, recreational facilities, entry feature, landscaping, hardscaping and irrigation, and street lighting. These infrastructure improvements are more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted the *Wind Meadows South Community Development District Engineer’s Report of Capital Improvements*, dated June 1, 2021, as amended by the *Amended and Restated Engineer’s Report of Capital Improvements*, dated March 31, 2023 (together, the “Engineer’s Report”), which details all of the improvements contemplated for the completion of the infrastructure of the District (the “Capital Improvement Plan”). Copies of the Engineer’s Report are available for review in the District’s public records.

These public infrastructure improvements have been and will be funded by the District’s sale of bonds. On September 8, 2021, the Circuit Court for the Tenth Judicial Circuit, in and for Polk County, entered a Final Judgment validating the District’s ability to issue an aggregate principal amount not to exceed \$35,000,000 in Special Assessment Bonds for infrastructure needs of the District.

On October 15, 2021, the District issued a series of bonds for purposes of partially financing the construction and acquisition costs of infrastructure for the improvements to the District associated with the development of Assessment Area One (the “Assessment Area One Project”) of the District. On that date, the District issued its Wind Meadows South Community Development District Special Assessment Bonds, Series 2021 (Assessment Area One Project), in the principal amount of \$9,335,000 (the “Assessment Area One Bonds”). The Assessment Area One Project is more specifically set forth in the Engineer’s Report. Proceeds of the Assessment Area One Bonds are being used to finance the cost of a portion of the acquisition, construction, installation, and equipping of the Assessment Area One Project.

On May 11, 2023, the District issued a series of bonds for purposes of partially financing the construction and acquisition costs of infrastructure for the improvements to the District associated with the development of Assessment Area Two (the “Assessment Area Two Project”) of the District. On that date, the District issued its Wind Meadows South Community Development District Special Assessment Bonds, Series 2023 (Assessment Area Two Project), in the principal amount of \$7,655,000 (the “Assessment Area Two Bonds”). The Assessment Area Two Project is more specifically set forth in the Engineer’s Report. Proceeds of the Assessment Area Two Bonds are being used to finance the cost of a portion of the acquisition, construction, installation, and equipping of the Assessment Area Two Project.

Stormwater Management Facilities

Stormwater management facilities consisting of storm conveyance systems and retention ponds are contained within the District’s boundaries. Stormwater will be conveyed via roadway curb and gutter to storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and effluent filtration to achieve water quality treatment. The design criteria for the District’s stormwater

management systems is regulated by the SWFWMD. There are no known natural surface waters within the Development.

Federal Emergency Management Agency Flood Insurance Rate Map (FEMA FIRM) Panel Nos. 12105C-0485G, 12105C-0495G, 12105C-0505G, & 12105C-0515G, demonstrate that the property is located within Flood Zone X with limited portions along the northern boundary in Zone A. Based on this information and the site topography, it does not appear that floodplain compensation will be required.

During the construction of stormwater management facilities, utilities and roadway improvements, the contractor will be required to adhere to a Stormwater Pollution Prevention Plan (SWPPP) as required by Florida Department of Environmental Protection (FDEP) as delegated by the Environmental Protection Agency (EPA). The SWPPP will be prepared to depict for the contractor the proposed locations of required erosion control measures and staked turbidity barriers specifically along the down gradient side of any proposed construction activity. The site contractor will be required to provide the necessary reporting on various forms associated with erosion control, its maintenance and any rainfall events that occur during construction activity.

Public Roadways

The proposed public right of ways within the District are primarily 50 feet in width with wider sections for the boulevard entrance. The roadways will primarily consist of 24 ft. of asphalt pavement and Miami curb or Type F curb and gutter on each side. The proposed roadway section will consist of stabilized subgrade, lime rock, crushed concrete or cement treated base and asphalt wearing surface. The proposed curb is to be 2' wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and also to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications, and addressing, which will be utilized by the residents and the public. As stated above, the District's funding of roadway construction will occur for all public roadways within the Development.

Water and Wastewater Facilities

A potable water system inclusive of water main, gate valves, fire hydrants and appurtenances will be installed for the development. The water service provider will be the City. The water system will be a "looped" system. These facilities will be installed within the proposed public rights-of-way within the District. This water will provide the potable (domestic) and fire protection services which will serve the lands within the District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The wastewater service provider will be the City. The gravity sanitary sewer mains will be 8" diameter PVC. The gravity sanitary sewer lines will be placed primarily inside of the proposed public rights-of-way, under the proposed paved roadways. Branching off from these sewer lines will be laterals to serve the individual lots. This proposed gravity sewer system will connect to an existing City owned and maintained lift station located to the north of the District and within an existing residential subdivision. Improvements to the pumps, generator and control panel of this lift station will be required as part of the Capital Improvements.

Reclaimed water is not available for this site. For the irrigation of the public right of ways and common areas, either an irrigation well will be funded and constructed by the District, or irrigation water service will be provided as part of the domestic water system design. Any water, sewer, or reclaimed water pipes or facilities placed on private property will not be publicly funded.

Off-Site Improvements

The District will provide funding for the anticipated turn lanes at the District's entrance on E.F. Griffin Road as part of the Phase 1 development. The site construction activities associated with the CIP for Phase 1 were completed in 2022. The site construction activities associated with the CIP for Phase 2 are anticipated to be completed in 2024. Upon completion of the improvements, inspections will occur, and certifications will be obtained from the SWFWMD, the Polk County Health Department (water distribution system), Florida Department of Environmental Protection (FDEP) (wastewater collection) and the City/County.

Amenities and Parks

The District will provide funding for an Amenity Center to include the following: parking areas, clubhouse with restroom facilities, pool, tot lot, play fields, walking trails, and passive parks throughout the District. All paths, parks, etc. discussed in this paragraph are available to the general public.

Electric and Lighting

The electric distribution system serving the District is currently planned to be underground. The District presently intends to fund the cost of the electric conduit, transformer/cabinet pads, and electric manholes required by the District. The District shall fund only the difference in cost from overhead versus underground. Electric facilities funded by the District will be owned and maintained by the District, with Lakeland Electric providing underground electrical service to the Development. The District presently intends to purchase, install, and maintain the street lighting along the internal roadways within the District or enter into a Lighting Agreement with Lakeland Electric for operation and maintenance of the street light poles and lighting service to the District. Only undergrounding of wire in public right-of-way on District land is included.

Entry Feature, Landscaping, and Irrigation

Landscaping, irrigation, entry features and potentially buffer walls at the entrances and along the outside boundary of the District will be provided by the District. It is anticipated that the irrigation system will use an irrigation well. The well and irrigation water mains to the various phases of the District will be constructed or acquired by the District with District funds and operated and maintained by the District. Landscaping for the roadways will consist of sod, shrubs, ground cover and trees for the internal roadways within the Development. Perimeter fencing may be provided at the site entrances and perimeters. These items will be funded, owned and maintained by the District.

Assessments, Fees and Charges

A portion of the master infrastructure improvements of the Assessment Area One Project and Assessment Area Two Project, identified in the District's Capital Improvement Plan, will be financed

by the District from the proceeds of the sale of its Assessment Area One Bonds and the Assessment Area Two Bonds, respectively (together, the “Bonds”). The amortization schedules for the Bonds are available in the District’s public records. The annual debt service obligations of the District must be defrayed by annual assessments on benefited property. Copies of the District’s *Master Assessment Methodology* dated June 9, 2021, as supplemented by that *Supplemental Assessment Methodology – Assessment Area 1*, dated September 21, 2021, as amended by the *Amended and Restated Assessment Methodology*, dated January 11, 2023, and further supplemented by the *Supplemental Assessment Methodology for Assessment Area Two*, dated April 25, 2023 (together, the “Assessment Report”), are available for review in the District’s public records.

The Bonds and associated interest are payable solely from and secured by non-ad valorem special assessments levied against those lands within the District that benefit from the design, construction, and/or acquisition and operation of the District’s Assessment Area One Project (the “Assessment Area One Special Assessments”) and the District’s Assessment Area Two Project (the “Assessment Area Two Special Assessments” and together with the Assessment Area One Special Assessments, the “Debt Special Assessments”). The Debt Special Assessments have been levied on all of the lands currently located within the District. The Debt Special Assessments are typically billed in the same manner as are county ad valorem taxes but may be billed directly by the District. The Debt Special Assessments are levied in accordance with the District’s Assessment Report and represent an allocation of the costs of the Assessment Area One Project and the Assessment Area Two Project to those lands within the District benefiting from the Assessment Area One Project and the Assessment Area Two Project.

The Debt Special Assessments described above exclude any operations and maintenance assessments (“O&M Assessments”), which may be determined and calculated annually by the District’s Board of Supervisors and are levied against all benefitted lands in the District. A detailed description of all costs and allocations which result in the formulation of assessments, fees, and charges is available for public inspection upon request.

The Capital Improvement Plan and financing plan of the District as presented herein reflect the District’s current intentions, and the District expressly reserves the right in its sole discretion to change those plans at any time. Additionally, the District may undertake the construction, reconstruction, acquisition, or installation of future improvements and facilities, which may be financed by bonds, notes, or other methods authorized by Chapter 190, *Florida Statutes*.

Method of Collection

The District’s Debt Special Assessments and/or O&M Assessments may appear on that portion of the annual Polk County Tax Notice entitled “non-ad valorem assessments,” and will be collected by the Polk County Tax Collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. **As with any tax notice, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates which, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect the assessment directly.**

This description of the Wind Meadows South Community Development District’s operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the important role that the District plays in providing maintenance and infrastructure

improvements essential to the use and development of this community. If you have any questions or would simply like additional information about the District, please write to or call the: District Manager, Wind Meadows South Community Development District, 219 E. Livingston St., Orlando, Florida 32801, or call (407) 841-5524.

The information provided herein is a good faith effort to accurately and fully disclose information regarding the public financing and maintenance of improvements to real property undertaken by the District and should only be relied upon as such. The information contained herein is, and can only be, a status summary of the District's public financing and maintenance activities and is subject to supplementation and clarification from the actual documents and other sources from which this information is derived. In addition, the information contained herein may be subject to change over time, in the due course of the District's activities and in accordance with Florida law. Prospective and current residents and other members of the public should seek confirmation and/or additional information from the District Manager's office with regard to any questions or points of interest raised by the information presented herein.

[SIGNATURES SET FORTH ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, this Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been approved and executed as of the 8th day of December, 2021, and recorded in the Official Records of Polk County, Florida.

**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

Brent Elliott
Chairperson, Board of Supervisors

Witness

Witness

Print Name

Print Name

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ___ day of _____ 2023, by Brent Elliott, as Chairperson of the Board of Supervisors of the Wind Meadows South Community Development District.

[notary seal]

(Official Notary Signature)
Name: _____
Personally Known _____
OR Produced Identification _____
Type of Identification _____

Exhibit A
Legal Description

Exhibit "A"
Legal Description of the District

THAT PART OF THE NORTH 3/4 OF THE WEST 1/4 OF SECTION 25, TOWNSHIP 29 SOUTH, RANGE 24 EAST AND THAT PART OF THE NORTH 3/4 OF SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST AND THAT PART OF SECTION 23, TOWNSHIP 29 SOUTH, RANGE 24 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF SAID SECTION 25, THE SAME ALSO BEING THE NORTHEAST CORNER OF SAID SECTION 26; THENCE SOUTH 89°40'24" EAST, ALONG THE NORTH BOUNDARY OF SAID SECTION 25, ALSO BEING THE SOUTH BOUNDARY OF WIND MEADOWS AS RECORDED IN PLAT BOOK 139, PAGES 11-16 OF THE PUBLIC RECORDS OF POLK COUNTY FLORIDA, A DISTANCE OF 1282.92 FEET TO THE WEST RIGHT-OF-WAY OF E.F. GRIFFIN ROAD ACCORDING TO THE PLAT OF WIND MEADOWS SOUTH PHASE ONE AS RECORDED IN PLAT BOOK 191, PAGES 21-29 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE SOUTH 00°34'26" EAST, ALONG SAID WEST RIGHT-OF-WAY A DISTANCE OF 1891.60 FEET TO THE SOUTH BOUNDARY OF THE NORTH 550 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE NORTH 89°41'23" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 574.72 FEET TO THE EAST BOUNDARY OF THE WEST 45 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE AFORESAID SECTION 25; THENCE SOUTH 00°34'57" EAST, ALONG SAID EAST BOUNDARY, A DISTANCE OF 120.04 FEET TO THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF THE AFOREMENTIONED SECTION 25; THENCE NORTH 89°45'29" WEST, ALONG SAID SOUTH BOUNDARY, A DISTANCE OF 707.49 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 25, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHEAST 1/4 OF THE AFOREMENTIONED SECTION 26; THENCE SOUTH 89°45'20" WEST, ALONG THE SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHEAST 1/4 OF SAID SECTION 26, A DISTANCE OF 2862.82 FEET TO THE SOUTHWEST CORNER THEREOF, THE SAME ALSO BEING THE SOUTHEAST CORNER OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE SOUTH 89°44'20" WEST, ALONG SOUTH BOUNDARY OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26, A DISTANCE OF 2861.58 FEET TO THE SOUTHWEST CORNER OF THE NORTH 3/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE NORTH 00°40'36" WEST ALONG THE WEST BOUNDARY THEREOF A DISTANCE OF 1338.22 FEET TO THE NORTHWEST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE NORTH 89°40'57" EAST ALONG THE NORTH BOUNDARY THEREOF AND THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26 A DISTANCE OF 1331.21 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE ALONG THE WEST, NORTH AND EAST BOUNDARIES THEREOF THE FOLLOWING THREE (3) COURSES: 1.) NORTH 00°39'28" WEST, 669.77 FEET TO THE NORTHWEST CORNER THEREOF; THENCE 2.) NORTH 89°39'15" EAST, 865.72 FEET TO THE NORTHEAST CORNER THEREOF; THENCE 3.) SOUTH 00°38'54" EAST, 670.09 FEET TO THE

SOUTHEAST CORNER THEREOF, THE SAME ALSO BEING THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 26; THENCE NORTH 89°40'57" EAST ALONG THE NORTH BOUNDARY THEREOF A DISTANCE OF 665.61 FEET TO THE NORTHEAST CORNER THEREOF, THE SAME ALSO BEING THE SOUTHWEST CORNER OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 26; THENCE NORTH 00°38'19" WEST ALONG THE WEST BOUNDARY THEREOF A DISTANCE OF 327.64 FEET TO THE NON-RADIAL, NON-TANGENT INTERSECTION WITH A CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 595.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE/Delta OF 18°14'38" (CHORD = 188.66 FEET, CHORD BEARING = NORTH 09°46'33" WEST) FOR A DISTANCE OF 189.46 FEET TO THE POINT OF TANGENCY; THENCE NORTH 00°39'14" WEST, 464.32 FEET; THENCE NORTH 89°20'46" EAST, 60.00 FEET; THENCE SOUTH 00°39'14" EAST, 308.00 FEET TO THE SOUTH BOUNDARY OF THE AFOREMENTIONED SECTION 23, THE SAME ALSO BEING THE NORTH BOUNDARY OF THE AFOREMENTIONED SECTION 26, TOWNSHIP 29 SOUTH, RANGE 24 EAST; THENCE NORTH 89°43'15" EAST ALONG SAID BOUNDARY, A DISTANCE OF 2634.47 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS WITHIN ITS BOUNDARIES PORTIONS OF LOTS 2, 3, 4, 13, 14 AND 15 IN THE NORTHEAST 1/4 OF THE AFORESAID SECTION 26, AND LOTS 9, 10, AND 24 IN THE NORTHWEST 1/4 OF THE AFORESAID SECTION 26, OF W.F. HALLAM AND COMPANY'S CLUB COLONY TRACT OF LAKE LAND HIGHLANDS, AS RECORDED IN PLAT BOOK 1, PAGE 102 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINS 273.39 ACRES, MORE OR LESS.

SECTION VI

SECTION A

SECTION 1

RESOLUTION 2023-20

THE ANNUAL APPROPRIATION RESOLUTION OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Wind Meadows South Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt 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; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project 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 OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. 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 Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), 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.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Wind

Meadows South Community Development District for the Fiscal Year Ending September 30, 2024.”

- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, 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	\$ _____
CAPITAL RESERVE FUND	\$ _____
DEBT SERVICE FUND (SERIES 2021)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12TH DAY OF JULY 2023.

ATTEST:

**WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Wind Meadows South
Community Development District

Proposed Budget
FY2024



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8	<u>Debt Service Series 2021</u>
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Wind Meadows South
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Assessments - Tax Roll	\$ 270,400	\$ 271,102	\$ -	\$ 271,102	\$ 475,662
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 97,192
Developer Contributions	\$ 130,792	\$ 68,798	\$ 79,316	\$ 148,114	\$ -
Boundary Amendment Contribution	\$ -	\$ 5,687	\$ -	\$ 5,687	\$ -
Total Revenues	\$ 401,192	\$ 345,586	\$ 79,316	\$ 424,902	\$ 572,854
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 4,000	\$ 4,000	\$ 12,000
Engineering	\$ 15,000	\$ 2,375	\$ 4,750	\$ 7,125	\$ 15,000
Attorney	\$ 25,000	\$ 18,755	\$ 9,377	\$ 28,132	\$ 25,000
Annual Audit	\$ 3,400	\$ -	\$ 3,400	\$ 3,400	\$ 5,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 500	\$ -	\$ 450	\$ 450	\$ 900
Dissemination	\$ 5,000	\$ 3,333	\$ 2,000	\$ 5,333	\$ 6,000
Trustee Fees	\$ 5,000	\$ 4,041	\$ -	\$ 4,041	\$ 9,041
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,588
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 305	\$ 152	\$ 457	\$ 1,000
Insurance	\$ 5,500	\$ 5,375	\$ -	\$ 5,375	\$ 6,325
Copies	\$ 1,000	\$ 26	\$ 15	\$ 41	\$ 1,000
Legal Advertising	\$ 10,000	\$ 8,489	\$ 709	\$ 9,198	\$ 7,500
Contingency	\$ 5,000	\$ 1,510	\$ 67	\$ 1,577	\$ 1,000
Office Supplies	\$ 625	\$ 17	\$ 8	\$ 25	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Boundary Amendment Expense	\$ -	\$ 7,422	\$ -	\$ 7,422	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Subtotal Administrative Expenditures	\$ 134,910	\$ 83,323	\$ 38,179	\$ 121,502	\$ 137,154
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 5,000	\$ 5,029	\$ -	\$ 5,029	\$ 7,500
Field Management	\$ 15,000	\$ 6,250	\$ 5,000	\$ 11,250	\$ 15,750
Landscape Maintenance	\$ 99,320	\$ 67,154	\$ 32,923	\$ 100,077	\$ 145,000
Landscape Replacement	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 20,000
Lake Maintenance	\$ -	\$ 1,575	\$ 1,125	\$ 2,700	\$ 3,500
Streetlights	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Electric	\$ 5,500	\$ -	\$ 2,750	\$ 2,750	\$ 5,500
Water & Sewer	\$ 10,000	\$ 36,245	\$ 18,122	\$ 54,367	\$ 50,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 5,000	\$ 405	\$ 1,621	\$ 2,026	\$ 8,000
General Repairs & Maintenance	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Contingency	\$ 7,500	\$ 10,074	\$ -	\$ 10,074	\$ 7,500
Subtotal Field Expenditures	\$ 194,820	\$ 126,732	\$ 85,292	\$ 212,023	\$ 295,250

Wind Meadows South
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Amenity Expenditures					
Amenity - Electric	\$ 10,500	\$ 2,210	\$ 8,290	\$ 10,500	\$ 18,000
Amenity - Water	\$ 5,833	\$ 256	\$ 5,577	\$ 5,833	\$ 10,000
Internet	\$ 1,750	\$ -	\$ 875	\$ 875	\$ 3,000
Pest Control	\$ 420	\$ -	\$ 210	\$ 210	\$ 2,200
Janitorial Service	\$ 5,833	\$ 500	\$ 5,000	\$ 5,500	\$ 15,000
Security Services	\$ 10,000	\$ 11,045	\$ 16,455	\$ 27,500	\$ 27,500
Pool Maintenance	\$ 12,833	\$ 7,500	\$ 10,000	\$ 17,500	\$ 30,000
Amenity Repairs & Maintenance	\$ 7,000	\$ 4,101	\$ 2,899	\$ 7,000	\$ 12,000
Amenity Access Management	\$ 2,917	\$ 417	\$ 1,667	\$ 2,083	\$ 5,250
Contingency	\$ 4,375	\$ 1,309	\$ 3,066	\$ 4,375	\$ 7,500
Subtotal Field Expenditures	\$ 61,462	\$ 27,338	\$ 54,039	\$ 81,377	\$ 130,450
<i>Other Expenditures</i>					
Capital Reserves - Transfer	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Other Expenditures	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ 401,192	\$ 237,392	\$ 187,510	\$ 424,902	\$ 572,854
Excess Revenues/(Expenditures)	\$ 0	\$ 108,194	\$ (108,194)	\$ -	\$ -

Net Assessments	\$ 572,854
Add: Discounts & Collections 7%	\$43,118
Gross Assessments	<u>\$615,972</u>

Product	Assessable		Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
	Units	ERU's				
Phase 1 - Single Family	416	1.00	416.00	\$ 475,662	\$ 1,143	\$ 1,229
Phase 2 - Unplatted	419	0.20	85.00	\$ 97,192	\$ 232	\$ 249
Total Tax Roll	835		501.00	\$ 572,854		

	FY2024	FY2023	Increase/ (Decrease)
\$	1,229	698.92	\$ 531
\$	249	-	\$ 249

Wind Meadows South Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on Series 2021 and anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon Series 2021 and anticipated bond issuance.

Wind Meadows South Community Development District General Fund Budget

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Wind Meadows South Community Development District General Fund Budget

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

Represents the costs of services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Wind Meadows South Community Development District General Fund Budget

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Access Management

Represents the cost of managing access to the District's amenity facilities.

**Wind Meadows South
Community Development District
General Fund Budget**

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserves

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Wind Meadows South
Community Development District
Proposed Budget
Series 2021 Debt Service Fund

Description	Adopted Budget FY2022	Actual Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Assessment - Tax Roll	\$ 520,000	\$ 521,350	\$ -	\$ 521,350	\$ 520,000
Assessment - Lot Closing	\$ -	\$ 59,293	\$ -	\$ 59,293	\$ -
Interest Income	\$ -	\$ 17,114	\$ 8,557	\$ 25,671	\$ -
Carry Forward Surplus	\$ 165,371	\$ 365,136	\$ -	\$ 365,136	\$ 190,708
Total Revenues	\$ 685,371	\$ 962,893	\$ 8,557	\$ 971,450	\$ 710,708
Expenses					
Interest - 11/1	\$ 165,371	\$ 165,371	\$ -	\$ 165,371	\$ 163,091
Principal - 5/1	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ 195,000
Interest - 5/1	\$ 165,371	\$ 165,371	\$ -	\$ 165,371	\$ 163,091
Total Expenditures	\$ 520,743	\$ 520,742	\$ -	\$ 520,742	\$ 521,183
Other Financing Sources					
Transfer In/(Out)	\$ -	\$ (260,000)	\$ -	\$ (260,000)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ (260,000)	\$ -	\$ (260,000)	\$ -
Excess Revenues/(Expenditures)	\$ 164,629	\$ 182,151	\$ 8,557	\$ 190,708	\$ 189,525

Interest Expense - 11/1	\$ 160,751
Total	\$ 160,751

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - 50'	327	\$ 408,750	\$ 1,250	\$ 1,344
Single Family - 70'	89	\$ 111,250	\$ 1,250	\$ 1,344
	416	\$ 520,000		

Wind Meadows South
Community Development District
Series 2021 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 9,145,000.00	\$ -	\$ 163,091.25	\$ 518,462.50
05/01/24	\$ 9,145,000.00	\$ 195,000.00	\$ 163,091.25	
11/01/24	\$ 8,950,000.00	\$ -	\$ 160,751.25	\$ 518,842.50
05/01/25	\$ 8,950,000.00	\$ 200,000.00	\$ 160,751.25	
11/01/25	\$ 8,545,000.00	\$ -	\$ 158,351.25	\$ 519,102.50
05/01/26	\$ 8,545,000.00	\$ 205,000.00	\$ 158,351.25	
11/01/26	\$ 8,545,000.00	\$ -	\$ 155,891.25	\$ 519,242.50
05/01/27	\$ 8,545,000.00	\$ 210,000.00	\$ 155,891.25	
11/01/27	\$ 8,335,000.00	\$ -	\$ 152,793.75	\$ 518,685.00
05/01/28	\$ 8,335,000.00	\$ 215,000.00	\$ 152,793.75	
11/01/28	\$ 8,120,000.00	\$ -	\$ 149,622.50	\$ 517,416.25
05/01/29	\$ 8,120,000.00	\$ 220,000.00	\$ 149,622.50	
11/01/29	\$ 7,900,000.00	\$ -	\$ 146,377.50	\$ 516,000.00
05/01/30	\$ 7,900,000.00	\$ 230,000.00	\$ 146,377.50	
11/01/30	\$ 7,670,000.00	\$ -	\$ 142,985.00	\$ 519,362.50
05/01/31	\$ 7,670,000.00	\$ 235,000.00	\$ 142,985.00	
11/01/31	\$ 7,435,000.00	\$ -	\$ 139,518.75	\$ 517,503.75
05/01/32	\$ 7,435,000.00	\$ 240,000.00	\$ 139,518.75	
11/01/32	\$ 7,195,000.00	\$ -	\$ 135,498.75	\$ 515,017.50
05/01/33	\$ 7,195,000.00	\$ 250,000.00	\$ 135,498.75	
11/01/33	\$ 6,945,000.00	\$ -	\$ 131,311.25	\$ 516,810.00
05/01/34	\$ 6,945,000.00	\$ 260,000.00	\$ 131,311.25	
11/01/34	\$ 6,685,000.00	\$ -	\$ 126,956.25	\$ 518,267.50
05/01/35	\$ 6,685,000.00	\$ 270,000.00	\$ 126,956.25	
11/01/35	\$ 6,415,000.00	\$ -	\$ 122,433.75	\$ 519,390.00
05/01/36	\$ 6,415,000.00	\$ 275,000.00	\$ 122,433.75	
11/01/36	\$ 6,140,000.00	\$ -	\$ 117,827.50	\$ 515,261.25
05/01/37	\$ 6,140,000.00	\$ 285,000.00	\$ 117,827.50	
11/01/37	\$ 5,855,000.00	\$ -	\$ 113,053.75	\$ 515,881.25
05/01/38	\$ 5,855,000.00	\$ 295,000.00	\$ 113,053.75	
11/01/38	\$ 5,560,000.00	\$ -	\$ 108,112.50	\$ 516,166.25
05/01/39	\$ 5,560,000.00	\$ 305,000.00	\$ 108,112.50	
11/01/39	\$ 5,255,000.00	\$ -	\$ 103,003.75	\$ 516,116.25
05/01/40	\$ 5,255,000.00	\$ 315,000.00	\$ 103,003.75	
11/01/40	\$ 4,610,000.00	\$ -	\$ 97,727.50	\$ 515,731.25
05/01/41	\$ 4,610,000.00	\$ 330,000.00	\$ 97,727.50	
11/01/41	\$ 4,610,000.00	\$ -	\$ 92,200.00	\$ 519,927.50
05/01/42	\$ 4,610,000.00	\$ 340,000.00	\$ 92,200.00	
11/01/42	\$ 4,270,000.00	\$ -	\$ 85,400.00	\$ 517,600.00
05/01/43	\$ 4,270,000.00	\$ 355,000.00	\$ 85,400.00	
11/01/43	\$ 3,915,000.00	\$ -	\$ 78,300.00	\$ 518,700.00
05/01/44	\$ 3,915,000.00	\$ 370,000.00	\$ 78,300.00	
11/01/44	\$ 3,545,000.00	\$ -	\$ 70,900.00	\$ 519,200.00
05/01/45	\$ 3,545,000.00	\$ 385,000.00	\$ 70,900.00	
11/01/45	\$ 3,160,000.00	\$ -	\$ 63,200.00	\$ 519,100.00
05/01/46	\$ 3,160,000.00	\$ 400,000.00	\$ 63,200.00	
11/01/46	\$ 2,760,000.00	\$ -	\$ 55,200.00	\$ 518,400.00
05/01/47	\$ 2,760,000.00	\$ 415,000.00	\$ 55,200.00	
11/01/47	\$ 2,345,000.00	\$ -	\$ 46,900.00	\$ 517,100.00
05/01/48	\$ 2,345,000.00	\$ 430,000.00	\$ 46,900.00	
11/01/48	\$ 1,915,000.00	\$ -	\$ 38,300.00	\$ 515,200.00
05/01/49	\$ 1,915,000.00	\$ 450,000.00	\$ 38,300.00	
11/01/49	\$ 1,465,000.00	\$ -	\$ 29,300.00	\$ 517,600.00
05/01/50	\$ 1,465,000.00	\$ 470,000.00	\$ 29,300.00	
11/01/50	\$ 995,000.00	\$ -	\$ 19,900.00	\$ 519,200.00
05/01/51	\$ 995,000.00	\$ 490,000.00	\$ 19,900.00	
11/01/51	\$ 505,000.00	\$ -	\$ 10,100.00	\$ 520,000.00
05/01/52	\$ 505,000.00	\$ 505,000.00	\$ 10,100.00	\$ 515,100.00
		\$ 9,145,000.00	\$ 6,030,015.00	\$ 15,530,386.25

Wind Meadows South
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2023	Actual Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Expenses					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
Transfer In/(Out)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Other Financing Sources (Uses)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Excess Revenues/(Expenditures)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 20,000

SECTION B

SECTION 1

RESOLUTION 2023-21

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A**,” and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B**,” and to certify the portion of the Assessment Roll related

to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2023, 25% due no later than February 1, 2024, and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure

proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **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. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. 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 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 12TH DAY OF JULY 2023.

ATTEST:

**WIND MEADOWS SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

- Exhibit A:** Budget
- Exhibit B:** Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Wind Meadows South
Community Development District

Proposed Budget
FY2024



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Wind Meadows South
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Assessments - Tax Roll	\$ 270,400	\$ 271,102	\$ -	\$ 271,102	\$ 475,662
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ 97,192
Developer Contributions	\$ 130,792	\$ 68,798	\$ 79,316	\$ 148,114	\$ -
Boundary Amendment Contribution	\$ -	\$ 5,687	\$ -	\$ 5,687	\$ -
Total Revenues	\$ 401,192	\$ 345,586	\$ 79,316	\$ 424,902	\$ 572,854
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ 4,000	\$ 4,000	\$ 12,000
Engineering	\$ 15,000	\$ 2,375	\$ 4,750	\$ 7,125	\$ 15,000
Attorney	\$ 25,000	\$ 18,755	\$ 9,377	\$ 28,132	\$ 25,000
Annual Audit	\$ 3,400	\$ -	\$ 3,400	\$ 3,400	\$ 5,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 500	\$ -	\$ 450	\$ 450	\$ 900
Dissemination	\$ 5,000	\$ 3,333	\$ 2,000	\$ 5,333	\$ 6,000
Trustee Fees	\$ 5,000	\$ 4,041	\$ -	\$ 4,041	\$ 9,041
Management Fees	\$ 36,750	\$ 24,500	\$ 12,250	\$ 36,750	\$ 38,588
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 305	\$ 152	\$ 457	\$ 1,000
Insurance	\$ 5,500	\$ 5,375	\$ -	\$ 5,375	\$ 6,325
Copies	\$ 1,000	\$ 26	\$ 15	\$ 41	\$ 1,000
Legal Advertising	\$ 10,000	\$ 8,489	\$ 709	\$ 9,198	\$ 7,500
Contingency	\$ 5,000	\$ 1,510	\$ 67	\$ 1,577	\$ 1,000
Office Supplies	\$ 625	\$ 17	\$ 8	\$ 25	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Boundary Amendment Expense	\$ -	\$ 7,422	\$ -	\$ 7,422	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Subtotal Administrative Expenditures	\$ 134,910	\$ 83,323	\$ 38,179	\$ 121,502	\$ 137,154
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 5,000	\$ 5,029	\$ -	\$ 5,029	\$ 7,500
Field Management	\$ 15,000	\$ 6,250	\$ 5,000	\$ 11,250	\$ 15,750
Landscape Maintenance	\$ 99,320	\$ 67,154	\$ 32,923	\$ 100,077	\$ 145,000
Landscape Replacement	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 20,000
Lake Maintenance	\$ -	\$ 1,575	\$ 1,125	\$ 2,700	\$ 3,500
Streetlights	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Electric	\$ 5,500	\$ -	\$ 2,750	\$ 2,750	\$ 5,500
Water & Sewer	\$ 10,000	\$ 36,245	\$ 18,122	\$ 54,367	\$ 50,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 5,000	\$ 405	\$ 1,621	\$ 2,026	\$ 8,000
General Repairs & Maintenance	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Contingency	\$ 7,500	\$ 10,074	\$ -	\$ 10,074	\$ 7,500
Subtotal Field Expenditures	\$ 194,820	\$ 126,732	\$ 85,292	\$ 212,023	\$ 295,250

Wind Meadows South
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Amenity Expenditures					
Amenity - Electric	\$ 10,500	\$ 2,210	\$ 8,290	\$ 10,500	\$ 18,000
Amenity - Water	\$ 5,833	\$ 256	\$ 5,577	\$ 5,833	\$ 10,000
Internet	\$ 1,750	\$ -	\$ 875	\$ 875	\$ 3,000
Pest Control	\$ 420	\$ -	\$ 210	\$ 210	\$ 2,200
Janitorial Service	\$ 5,833	\$ 500	\$ 5,000	\$ 5,500	\$ 15,000
Security Services	\$ 10,000	\$ 11,045	\$ 16,455	\$ 27,500	\$ 27,500
Pool Maintenance	\$ 12,833	\$ 7,500	\$ 10,000	\$ 17,500	\$ 30,000
Amenity Repairs & Maintenance	\$ 7,000	\$ 4,101	\$ 2,899	\$ 7,000	\$ 12,000
Amenity Access Management	\$ 2,917	\$ 417	\$ 1,667	\$ 2,083	\$ 5,250
Contingency	\$ 4,375	\$ 1,309	\$ 3,066	\$ 4,375	\$ 7,500
Subtotal Field Expenditures	\$ 61,462	\$ 27,338	\$ 54,039	\$ 81,377	\$ 130,450
<i>Other Expenditures</i>					
Capital Reserves - Transfer	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Other Expenditures	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ 401,192	\$ 237,392	\$ 187,510	\$ 424,902	\$ 572,854
Excess Revenues/(Expenditures)	\$ 0	\$ 108,194	\$ (108,194)	\$ -	\$ -

Net Assessments	\$ 572,854
Add: Discounts & Collections 7%	\$ 43,118
Gross Assessments	\$ 615,972

Product	Assessable		Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
	Units	ERU's				
Phase 1 - Single Family	416	1.00	416.00	\$ 475,662	\$ 1,143	\$ 1,229
Phase 2 - Unplatted	419	0.20	85.00	\$ 97,192	\$ 232	\$ 249
Total Tax Roll	835		501.00	\$ 572,854		

	FY2024	FY2023	Increase/ (Decrease)
\$	1,229	698.92	\$ 531
\$	249	-	\$ 249

Wind Meadows South Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on Series 2021 and anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon Series 2021 and anticipated bond issuance.

Wind Meadows South Community Development District General Fund Budget

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Wind Meadows South Community Development District General Fund Budget

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

Represents the costs of services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Wind Meadows South Community Development District General Fund Budget

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Access Management

Represents the cost of managing access to the District's amenity facilities.

**Wind Meadows South
Community Development District
General Fund Budget**

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserves

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Wind Meadows South
Community Development District
Proposed Budget
Series 2021 Debt Service Fund

Description	Adopted Budget FY2022	Actual Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Assessment - Tax Roll	\$ 520,000	\$ 521,350	\$ -	\$ 521,350	\$ 520,000
Assessment - Lot Closing	\$ -	\$ 59,293	\$ -	\$ 59,293	\$ -
Interest Income	\$ -	\$ 17,114	\$ 8,557	\$ 25,671	\$ -
Carry Forward Surplus	\$ 165,371	\$ 365,136	\$ -	\$ 365,136	\$ 190,708
Total Revenues	\$ 685,371	\$ 962,893	\$ 8,557	\$ 971,450	\$ 710,708
Expenses					
Interest - 11/1	\$ 165,371	\$ 165,371	\$ -	\$ 165,371	\$ 163,091
Principal - 5/1	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ 195,000
Interest - 5/1	\$ 165,371	\$ 165,371	\$ -	\$ 165,371	\$ 163,091
Total Expenditures	\$ 520,743	\$ 520,742	\$ -	\$ 520,742	\$ 521,183
Other Financing Sources					
Transfer In/(Out)	\$ -	\$ (260,000)	\$ -	\$ (260,000)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ (260,000)	\$ -	\$ (260,000)	\$ -
Excess Revenues/(Expenditures)	\$ 164,629	\$ 182,151	\$ 8,557	\$ 190,708	\$ 189,525

Interest Expense - 11/1	\$ 160,751
Total	\$ 160,751

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - 50'	327	\$ 408,750	\$ 1,250	\$ 1,344
Single Family - 70'	89	\$ 111,250	\$ 1,250	\$ 1,344
	416	\$ 520,000		

Wind Meadows South
Community Development District
Series 2021 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 9,145,000.00	\$ -	\$ 163,091.25	\$ 518,462.50
05/01/24	\$ 9,145,000.00	\$ 195,000.00	\$ 163,091.25	
11/01/24	\$ 8,950,000.00	\$ -	\$ 160,751.25	\$ 518,842.50
05/01/25	\$ 8,950,000.00	\$ 200,000.00	\$ 160,751.25	
11/01/25	\$ 8,545,000.00	\$ -	\$ 158,351.25	\$ 519,102.50
05/01/26	\$ 8,545,000.00	\$ 205,000.00	\$ 158,351.25	
11/01/26	\$ 8,545,000.00	\$ -	\$ 155,891.25	\$ 519,242.50
05/01/27	\$ 8,545,000.00	\$ 210,000.00	\$ 155,891.25	
11/01/27	\$ 8,335,000.00	\$ -	\$ 152,793.75	\$ 518,685.00
05/01/28	\$ 8,335,000.00	\$ 215,000.00	\$ 152,793.75	
11/01/28	\$ 8,120,000.00	\$ -	\$ 149,622.50	\$ 517,416.25
05/01/29	\$ 8,120,000.00	\$ 220,000.00	\$ 149,622.50	
11/01/29	\$ 7,900,000.00	\$ -	\$ 146,377.50	\$ 516,000.00
05/01/30	\$ 7,900,000.00	\$ 230,000.00	\$ 146,377.50	
11/01/30	\$ 7,670,000.00	\$ -	\$ 142,985.00	\$ 519,362.50
05/01/31	\$ 7,670,000.00	\$ 235,000.00	\$ 142,985.00	
11/01/31	\$ 7,435,000.00	\$ -	\$ 139,518.75	\$ 517,503.75
05/01/32	\$ 7,435,000.00	\$ 240,000.00	\$ 139,518.75	
11/01/32	\$ 7,195,000.00	\$ -	\$ 135,498.75	\$ 515,017.50
05/01/33	\$ 7,195,000.00	\$ 250,000.00	\$ 135,498.75	
11/01/33	\$ 6,945,000.00	\$ -	\$ 131,311.25	\$ 516,810.00
05/01/34	\$ 6,945,000.00	\$ 260,000.00	\$ 131,311.25	
11/01/34	\$ 6,685,000.00	\$ -	\$ 126,956.25	\$ 518,267.50
05/01/35	\$ 6,685,000.00	\$ 270,000.00	\$ 126,956.25	
11/01/35	\$ 6,415,000.00	\$ -	\$ 122,433.75	\$ 519,390.00
05/01/36	\$ 6,415,000.00	\$ 275,000.00	\$ 122,433.75	
11/01/36	\$ 6,140,000.00	\$ -	\$ 117,827.50	\$ 515,261.25
05/01/37	\$ 6,140,000.00	\$ 285,000.00	\$ 117,827.50	
11/01/37	\$ 5,855,000.00	\$ -	\$ 113,053.75	\$ 515,881.25
05/01/38	\$ 5,855,000.00	\$ 295,000.00	\$ 113,053.75	
11/01/38	\$ 5,560,000.00	\$ -	\$ 108,112.50	\$ 516,166.25
05/01/39	\$ 5,560,000.00	\$ 305,000.00	\$ 108,112.50	
11/01/39	\$ 5,255,000.00	\$ -	\$ 103,003.75	\$ 516,116.25
05/01/40	\$ 5,255,000.00	\$ 315,000.00	\$ 103,003.75	
11/01/40	\$ 4,610,000.00	\$ -	\$ 97,727.50	\$ 515,731.25
05/01/41	\$ 4,610,000.00	\$ 330,000.00	\$ 97,727.50	
11/01/41	\$ 4,610,000.00	\$ -	\$ 92,200.00	\$ 519,927.50
05/01/42	\$ 4,610,000.00	\$ 340,000.00	\$ 92,200.00	
11/01/42	\$ 4,270,000.00	\$ -	\$ 85,400.00	\$ 517,600.00
05/01/43	\$ 4,270,000.00	\$ 355,000.00	\$ 85,400.00	
11/01/43	\$ 3,915,000.00	\$ -	\$ 78,300.00	\$ 518,700.00
05/01/44	\$ 3,915,000.00	\$ 370,000.00	\$ 78,300.00	
11/01/44	\$ 3,545,000.00	\$ -	\$ 70,900.00	\$ 519,200.00
05/01/45	\$ 3,545,000.00	\$ 385,000.00	\$ 70,900.00	
11/01/45	\$ 3,160,000.00	\$ -	\$ 63,200.00	\$ 519,100.00
05/01/46	\$ 3,160,000.00	\$ 400,000.00	\$ 63,200.00	
11/01/46	\$ 2,760,000.00	\$ -	\$ 55,200.00	\$ 518,400.00
05/01/47	\$ 2,760,000.00	\$ 415,000.00	\$ 55,200.00	
11/01/47	\$ 2,345,000.00	\$ -	\$ 46,900.00	\$ 517,100.00
05/01/48	\$ 2,345,000.00	\$ 430,000.00	\$ 46,900.00	
11/01/48	\$ 1,915,000.00	\$ -	\$ 38,300.00	\$ 515,200.00
05/01/49	\$ 1,915,000.00	\$ 450,000.00	\$ 38,300.00	
11/01/49	\$ 1,465,000.00	\$ -	\$ 29,300.00	\$ 517,600.00
05/01/50	\$ 1,465,000.00	\$ 470,000.00	\$ 29,300.00	
11/01/50	\$ 995,000.00	\$ -	\$ 19,900.00	\$ 519,200.00
05/01/51	\$ 995,000.00	\$ 490,000.00	\$ 19,900.00	
11/01/51	\$ 505,000.00	\$ -	\$ 10,100.00	\$ 520,000.00
05/01/52	\$ 505,000.00	\$ 505,000.00	\$ 10,100.00	\$ 515,100.00
		\$ 9,145,000.00	\$ 6,030,015.00	\$ 15,530,386.25

Wind Meadows South
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2023	Actual Through 5/31/23	Projected Next 4 Months	Projected Through 9/30/23	Proposed Budget FY2024
Revenues					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Expenses					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
Transfer In/(Out)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Other Financing Sources (Uses)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Excess Revenues/(Expenditures)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 20,000

Wind Meadows South CDD FY 24 Assessment Roll

PARCEL ID	Units	O&M	Series 2021	Series 2023	Total
242926289501000010	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000020	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000030	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000040	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000050	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000060	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000070	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000080	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000090	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000100	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000110	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000120	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000130	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000140	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000150	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000160	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000170	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000180	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000190	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000200	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000210	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000220	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000230	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000240	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000250	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000260	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000270	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000280	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000290	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000300	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000310	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000320	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000330	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000340	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000350	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000360	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000370	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000380	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000390	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000400	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000410	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000420	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000430	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000440	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000450	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000460	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000470	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501000480	1.00	\$1,229.49	\$1,344.08		\$2,573.57

PARCEL ID	Units	O&M	Series 2021	Series 2023	Total
242926289501004060	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004070	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004080	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004090	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004100	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004110	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004120	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004130	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004140	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004150	1.00	\$1,229.49	\$1,344.08		\$2,573.57
242926289501004160	1.00	\$1,229.49	\$1,344.08		\$2,573.57
Total Gross Onroll	416.00	\$511,467.84	\$559,137.28	\$0.00	\$1,070,605.12

Total Net Onroll		\$475,665.09	\$519,997.67	\$0.00	\$995,662.76
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Direct Billing

242926000000031020		\$26,678.57		\$143,704.62	\$170,383.19
242926000000032010		\$3,517.74		\$18,948.39	\$22,466.14
242926000000032020		\$9,418.47		\$50,732.78	\$60,151.25
242926000000034010		\$9,428.04		\$50,784.33	\$60,212.37
2429262895000000020		\$7,271.81		\$39,169.73	\$46,441.53
2429262895000000030		\$9,429.24		\$50,790.77	\$60,220.01
2429262895000000040		\$6,603.34		\$35,569.01	\$42,172.35
2429262895000000090		\$9,420.22		\$50,742.19	\$60,162.42
2429262895000000100		\$9,424.36		\$50,764.50	\$60,188.86
2429262895000000140		\$3,889.16		\$20,949.01	\$24,838.17
2429262895000000240		\$9,426.02		\$50,773.42	\$60,199.44
Total Gross Direct		\$104,506.98	\$0.00	\$562,928.75	\$667,435.73

Total Net Direct		\$97,191.49	\$0.00	\$523,523.74	\$97,191.49
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Total Gross Assessments		\$615,974.82	\$559,137.28	\$562,928.75	\$1,738,040.85
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Total Net Assessments		\$572,856.58	\$519,997.67	\$523,523.74	\$1,616,377.99
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SECTION VII

RESOLUTION 2023-22

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Wind Meadows South Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Bartow, Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2023/2024 annual meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 12th day of July 2023.

ATTEST:

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Wind Meadows South Community Development District will hold their regular meetings for Fiscal Year 2023/2024 at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 2nd Wednesday of every month at 1:30 PM unless otherwise indicated as follows:

**October 11, 2023
November 8, 2023
December 13, 2023
January 10, 2024
February 14, 2024
March 13, 2024
April 10, 2024
May 8, 2024
June 12, 2024
July 10, 2024
August 14, 2024
September 11, 2024**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to 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 Office at (407) 841-5524 at least 48 hours prior to the meeting. 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), for aid 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 such appeal is to be based.

District Manager

SECTION VIII

RESOLUTION 2023-23

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Wind Meadows South Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Bartow, Polk County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday of the month in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Brent Elliott	11/2025
2	Halsey Carson	11/2025
3	Dottie Mobley	11/2023
4	Karen Ritchie	11/2023
5	Timothy Todd	11/2023

This year, Seat 3, currently held by Dottie Mobley, Seat 4, currently held by Karen Ritchie, and Seat 5, currently held by Timothy Todd, are subject to election by landowners in November 2023. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 7th day of November 2023, at _____:____ **a.m./p.m.**, and located at _____.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and election have been announced by the Board at its **July 12, 2023** meeting. A sample notice of

landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 12TH DAY OF JULY 2023.

**WIND MEADOWS SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRPERSON / VICE CHAIRPERSON

SECRETARY / ASST. SECRETARY

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Wind Meadows South Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 273.39 acres, generally located east of Yarborough Lane, west of E.F. Griffin Road, and bisecting Crews Lake Road, in Bartow, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: Tuesday, November 7, 2023
HOUR: ____: ____ a.m./p.m.
LOCATION: _____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the hearing. 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), for aid in contacting the District Manager’s Office.

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

District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 7, 2023**

TIME: ___:___ a.m./p.m.

LOCATION:

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – TUESDAY, NOVEMBER 7, 2023**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Wind Meadows South Community Development District to be held at

_____, on Tuesday, November 7, 2023, at ___ : ___ a.m./p.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2022), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – TUESDAY, NOVEMBER 7, 2023

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Wind Meadows South Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

SECTION IX

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2022

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Wind Meadows South Community Development District
City of Bartow, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wind Meadows South Community Development District, City of Bartow, Florida ("District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position for the 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. 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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2023, on our consideration of the Wind Meadows South Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 26, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 26, 2023

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Wind Meadows South Community Development District, City of Bartow, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of (\$578,353).
- The change in the District's total net position in comparison with the prior fiscal year was (\$578,982), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$654,750. The general fund balance is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's 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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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

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: governmental funds.

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 individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The District adopts an annual appropriated budget for its general fund and capital projects 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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position		
	2022	2021
Current assets	\$ 664,770	\$ 14,751
Capital assets	8,406,012	2,949
Total assets	<u>9,070,782</u>	<u>17,700</u>
Current liabilities	337,530	17,071
Long-term liabilities	9,311,605	-
Total liabilities	<u>9,649,135</u>	<u>17,071</u>
Net position		
Net invested in capital assets	(1,095,593)	2,949
Restricted for debt service	487,626	-
Restricted for capital projects	4	-
Unrestricted	29,610	(2,320)
Total net position	<u>\$ (578,353)</u>	<u>\$ 629</u>

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded the program revenues.

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

Change in Net Position		
	2022	2021
Program revenues	\$ 228,966	\$ 42,949
General revenues	1,760	-
Total revenues	<u>230,726</u>	<u>42,949</u>
Expenses		
General government	113,952	42,320
Interest on long-term debt	317,581	-
Cost of issuance	378,175	-
Total expenses	<u>809,708</u>	<u>42,320</u>
Change in net position	(578,982)	629
Net position - beginning of year	629	-
Net position - end of year	<u>\$ (578,353)</u>	<u>\$ 629</u>

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$809,708, which primarily consisted of interest on long term debt and cost of issuance of the District. The costs of the District's activities were funded by developer contributions and assessments.

GENERAL BUDGETING HIGHLIGHTS

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

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS

Capital Assets

At September 30, 2022, the District had \$8,406,012 invested in infrastructure and equipment and furniture. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$9,501,605 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land 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 Wind Meadows South Community Development District's Finance Department at 219 E. Livingston Street, Orlando Florida 32801.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 4,255
Due from developer	25,000
Prepaid items	10,375
Restricted assets:	
Investments	625,140
Capital assets:	
Non-depreciable	8,406,012
TOTAL ASSETS	\$ 9,070,782
 LIABILITIES	
Accounts payable and accrued expenses	\$ 10,020
Accrued interest payable	137,510
Bonds payable, due within one year	190,000
Bonds payable, due in more than one year	9,311,605
TOTAL LIABILITIES	9,649,135
 NET POSITION	
Net investment in capital assets	(1,095,593)
Restricted for:	
Debt service	487,626
Capital projects	4
Unrestricted	29,610
TOTAL NET POSITION	\$ (578,353)

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 113,952	\$ -	\$ 78,177	\$ (35,775)
Physical environment	-	67,705	-	\$ 67,705
Interest on long-term debt	317,581	83,084	-	(234,497)
Cost of issuance	378,175	-	-	(378,175)
Total governmental activities	\$ 809,708	\$ 150,789	\$ 78,177	(580,742)
General revenues:				
				1,760
				1,760
				(578,982)
				629
				\$ (578,353)

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2022

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,255	\$ -	\$ -	\$ 4,255
Due from developer	25,000	-	-	25,000
Prepaid items	10,375	-	-	10,375
Restricted assets:				
Investments	-	625,136	4	625,140
TOTAL ASSETS	\$ 39,630	\$ 625,136	\$ 4	\$ 664,770
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 10,020	\$ -	\$ -	\$ 10,020
TOTAL LIABILITIES	10,020	-	-	10,020
FUND BALANCES				
Restricted for:				
Debt service	-	625,136	-	625,136
Capital projects	-	-	4	4
Unassigned	29,610	-	-	29,610
TOTAL FUND BALANCES	29,610	625,136	4	654,750
TOTAL LIABILITIES AND FUND BALANCES	\$ 39,630	\$ 625,136	\$ 4	\$ 664,770

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 654,750
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	8,406,012
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(137,510)
Original issue discount	(166,605)
Governmental bonds payable	<u>(9,335,000)</u>
Net Position of Governmental Activities	<u>\$ (578,353)</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES				
Developer contributions	\$ 78,177	\$ -	\$ -	\$ 78,177
Special assessments	67,705	83,084	-	150,789
Investment earnings	-	1,676	84	1,760
TOTAL REVENUES	<u>145,882</u>	<u>84,760</u>	<u>84</u>	<u>230,726</u>
EXPENDITURES				
General government	113,952	-	-	113,952
Capital outlay	-	-	8,403,063	8,403,063
Debt				
Interest expense	-	180,071	-	180,071
Bond issuance costs	-	-	378,175	378,175
TOTAL EXPENDITURES	<u>113,952</u>	<u>180,071</u>	<u>8,781,238</u>	<u>9,075,261</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	31,930	(95,311)	(8,781,154)	(8,844,535)
OTHER SOURCES (USES)				
Transfers in (out)	-	20,376	(20,376)	-
Issuance of debt	-	700,071	8,801,534	9,501,605
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>720,447</u>	<u>8,781,158</u>	<u>9,501,605</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	31,930	625,136	4	657,070
FUND BALANCE				
Beginning of year	(2,320)	-	-	(2,320)
End of year	<u>\$ 29,610</u>	<u>\$ 625,136</u>	<u>\$ 4</u>	<u>\$ 654,750</u>

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 657,070
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(9,501,605)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	8,403,063
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(137,510)
Change in Net Position of Governmental Activities	\$ (578,982)

The accompanying notes are an integral part of this financial statement

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Wind Meadows South Community Development District ("District") was created on June 7, 2021 by the City Council of The City of Bartow, Ordinance No. 2021-10 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 majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the 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 Board of Supervisors 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 B - 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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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.

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 economic 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.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's has the option to collect annual assessments for operations that are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution. The District has not assessed non-ad valorem revenue at this time, funding to date has been developer contributions.

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. All other revenue items are considered to be measurable and available only when cash is received by the government.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

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.

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements

Unearned Revenue

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

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

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

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 can 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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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.

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 C - 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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Y	\$ 625,140	S&P AAAM	Weighted average of the fund portfolio: 18 days
Total Investments	<u>\$ 625,140</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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.

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.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS

Investments (continued)

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.

NOTE E - CAPITAL ASSETS

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

	<u>Balance</u> <u>10/01/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>09/30/2022</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 2,949	\$ 8,403,063	\$ -	\$ 8,406,012
Total capital assets, not being depreciated	<u>2,949</u>	<u>8,403,063</u>	<u>-</u>	<u>8,406,012</u>
Governmental activities capital assets - net	<u>\$ 2,949</u>	<u>\$ 8,403,063</u>	<u>\$ -</u>	<u>\$ 8,406,012</u>

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM LIABILITIES

\$9,335,000 Special Assessment Bonds, Series 2021 – On October 15, 2021 the District issued \$9,335,000 in Special Assessment Bonds, Series 2022. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May, 2052. The Bonds bear interest ranging from 2.44% to 4.0% payable semi-annually on the fifteen day of each June and December. Principal is due serially each May 1, commencing May 2023.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2022.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Due Within One Year
Special Assessment Bonds, Series 2021	\$ -	\$ 9,335,000	\$ -	\$ 9,335,000	\$ 190,000
	-	9,335,000	-	9,335,000	190,000
Unamortized bond premium	-	166,605	-	166,605	-
	<u>\$ -</u>	<u>\$ 9,501,605</u>	<u>\$ -</u>	<u>\$ 9,501,605</u>	<u>\$ 190,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

September 30,	Principal	Interest	Total
2023	\$ 190,000	\$ 330,743	\$ 520,743
2024	195,000	326,183	521,183
2025	200,000	321,503	521,503
2026	205,000	316,703	521,703
2027	210,000	311,783	521,783
2028-2032	1,140,000	1,462,595	2,602,595
2033-2037	1,340,000	1,268,055	2,608,055
2038-2042	1,585,000	1,028,195	2,613,195
2043-2047	1,925,000	706,000	2,631,000
2048-2052	2,345,000	289,000	2,634,000
	<u>\$ 9,335,000</u>	<u>\$ 6,360,758</u>	<u>\$ 15,695,758</u>

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H – SUBSEQUENT EVENTS

Management has performed an analysis of the activities and transactions subsequent to September 30, 2022, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2022. Management has performed their analysis through June 26, 2023, the audit completion date.

On May 11, 2023, the District issued \$7,655,000 Special Assessment Bonds, Series 2023 (Assessment Area Two Project).

NOTE I – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2022

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Developer contributions	\$ 134,760	\$ 78,177	\$ (56,583)
TOTAL REVENUES	<u>134,760</u>	<u>145,882</u>	<u>11,122</u>
EXPENDITURES			
Current			
General government	134,760	113,952	20,808
TOTAL EXPENDITURES	<u>134,760</u>	<u>113,952</u>	<u>20,808</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	31,930	<u>\$ 31,930</u>
FUND BALANCES			
Beginning of year		<u>(2,320)</u>	
End of year		<u>\$ 29,610</u>	

* Original and final budget.

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
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).

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

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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 Directors
Wind Meadows South Community Development District
City of Bartow, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Wind Meadows South Community Development District, as of September 30, 2022 and for the year ended September 30, 2022, which collectively comprise the Wind Meadows South Community Development District's basic financial statements and have issued our report thereon dated June 26, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

June 26, 2023

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 Directors
Wind Meadows South Community Development District
City of Bartow, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2023

Management Letter

To the Board of Supervisors
Wind Meadows South Community Development District
City of Bartow, Florida

Report on the Financial Statements

We have audited the financial statements of Wind Meadows South Community Development District as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 26, 2023.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 26, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Wind Meadows South Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$8,903,297.
- e. Each construction projects with a total cost of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$1,081,502.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Wind Meadows South Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$0 to \$0 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$0.
- c. The total amount of outstanding bonds issued by the district as \$9,501,605.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes
DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2023

SECTION X

SECTION C



Wind Meadows South CDD

Field Management Report



July 12th, 2023

Clayton Smith – Field Services
Manager

GMS

Completed

Street Sign Repair



- Some Signs were bend at the first clu-de-sac.
- We had our team come fix them.

Signage

- We have added informational signs to the amenity.



Completed

Damaged Fence



- There was a damaged fence are that we put back together on Red Egret Dr

Plant removal



- Some Podocarpus along the left side of the entrance have died because of irrigation.
- We have removed the dead plants.

Completed

Repaired Closer to Amenity



- ✚ The closer was damaged and wouldn't closed properly.
- ✚ We had our team repair the issue.

Site Item

Construction Dirt in Pool



- ✚ The amount of construction dirt blowing into the pool is so high our current cleaning agreement is not able to keep up with it.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION 1

RESORT POOL SERVICES



14525 JOHNS LAKE POINT
CLERMONT, FL 34711
321-689-6210

Monday, July 10, 2023

POOL SERVICE QUOTE FOR WIND MEADOWS

Pool service 6 x per week	\$3000 per month
Janitorial (CSS)	\$400 per month

Please take into consideration when reviewing other quotes: Included in this price will be the supply and installation of a computer on your pool to add chemicals. The advantage of this is that the pool is being constantly monitored and any change in the chlorine level is corrected instantly by the computer giving you and your residents safer water. Currently you just have a continuous feed of chlorine to the main pool and if lots of people are in the pool the chlorine pumps cannot maintain a steady level of chemicals, only once everybody is out of the pool will the chemicals slowly return to the level they have set the pumps at. The computer removes the guess work from what level to set the chemical pumps at, as you will not know how busy the pool will be from one day to the next by having the computer installed this problem isn't an issue any longer.

POOL CLEANING DUTIES

- ✓ Test pool water on each visit and adjust Chlorine and PH levels if required
- ✓ Vacuum or net pool on each visit. Brush walls and floor as required
- ✓ Backwash filters to maintain flow required by the Florida Health Department
- ✓ Report any faults in pool equipment to the Engineering and once approved carry out repairs.
- ✓ Clean tile as required.
- ✓ Maintain computers
- ✓ Blow off pool deck
- ✓ Straighten pool furniture
- ✓ Pick up trash within pool area

All staff that work for [Resort Pool Services](#) are covered by workman's compensation and are all CPO certified. We can perform all repair & replacement needs relating to the pool. We look forward to working with you to provide a clean and safe swimming experience for your residents.

Thank you,

Simon McDonnell
Resort Pool Services
Director of Operations -

SECTION 2

Estimate Date: 7/3/2023
 Estimate Number: 4938

Hello *Governmental Management Services,

Your estimate for service at 1785 Quite Quail is as follows:

Estimate Description	Quantity	Rate	Amount
Monthly Pest Prevention	1	1440.00	1440.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
Ant Program (Exterior)	1	260.00	260.00
• Quarterly Pest Service (Com) For the Play Ground and dog parks. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground and dog parks. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground and dog parks. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground and dog parks. Ants and Wasp service	1	65.00	65.00
Subtotal			\$1,700.00
Total			\$1,808.00

Press the button below to sign your agreement and accept services

Terms and Conditions: Applicable to all recurring services: This is a one year agreement automatically renewing itself for a like period. American Lawn & Tree Specialist is hereby authorized and agrees to provide service as noted above. All American Lawn & Tree Specialist is not responsible for plant or sod replacement. The customer agrees to provide proper watering and other maintenance and also to make the premise available to accept service as scheduled (Customer is not required to be present at time of service). This agreement can be cancelled by either party with notice.

Payment Options: Payments by cash and check are accepted. Credit card payments are available upon request with an additional 3% processing fee. Payment by ACH transfer is available upon request with no additional fee.

SECTION 3

SECTION (a)

Weber Environmental Services, Inc.
5935 ST RD 542 W, Winter Haven, FL 33880
Phone (863) 551-1820



PROPOSAL OF SERVICES

CLIENT INFORMATION

DATE: 5/11/2023

PROPERTY/COMPANY NAME	DEPARTMENT	POINT OF CONTACT	AUTHORIZED PERSONNEL
Wind Meadows	Landscape 2	Attn: Allen Bailey Assistant Field Manager GMS- Central Florida 219 E. Livingston St Orlando Florida 32801 407-460-4424 ABailey@gmscfl.com	Alan Hirschfelder Ahirschfelder@weberes.com 813-373-0670

PROJECT LOCATION – 1125 MOUNTAIN FLOWER LN HAINES CITY, FL. 33844

RE-STAKE LEANING TREES

WES, INC. PROPOSES TO:

Re-stake trees that are leaning
(10) Pro 40 Tree Staking Kits
\$45.00 Each

Total for Above Scope of Work \$ 450.00

SPECIAL INSTRUCTIONS/REMARKS

****ALL DEBRIS REMOVED BY WES DAILY****

WES, INC, IS NOT RESPONSIBLE for any damage to driveways or walks that are in poor condition prior to start work. WES, INC. will NOT BE RESPONSIBLE for any damaged septic tanks or underground utilities that are not previously identified by the Owner.

PROPOSAL OATH

WE HEREBY

Propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: With payment to be made as follows: **Four Hundred Fifty & 00/100 Dollars (\$450.00), Due: Upon Completion**

Material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond control. This proposal is subject to acceptance within 30 days and is voided thereafter at the option of the undersigned.

AUTHORIZATION AND ACCEPTANCE

The above prices, specifications and conditions are hereby accepted. WES, Inc. has been authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____ Date: ____/____/____

SECTION (b)

Weber Environmental Services, Inc.
5935 ST RD 542 W, Winter Haven, FL 33880
Phone (863) 551-1820



PROPOSAL OF SERVICES

CLIENT INFORMATION

DATE: 5/25/2023

PROPERTY/COMPANY NAME	DEPARTMENT	POINT OF CONTACT	AUTHORIZED PERSONNEL
Wind Meadows South Bartow FL	Landscape 2	Attn: Allen Bailey Assistant Field Manager 407-460-4424 ABailey@gmscfl.com	Alan Hirschfelder Ahirschfelder@weberes.com 813-373-0670

PROJECT LOCATION -

REPLACE EXISTING MP 1000 NOZZLES WITH MP 3000 FOR IMPROVED COVERAGE

WES, INC. PROPOSES TO:

Replace existing MP 1000 Nozzles with MP 3000.

Turn each zone on, mark heads, remove & replace nozzles, adjust for coverage.

(120) MP 3000 Spray Nozzles

\$13.28 Each

Total Nozzles \$1,593.60

Labor 20 hours

\$1,500.00

Total for Above Scope of Work \$ 3,093.60

SPECIAL INSTRUCTIONS/REMARKS

****ALL DEBRIS REMOVED BY WES DAILY****

WES, INC, IS NOT RESPONSIBLE for any damage to driveways or walkways that are in poor condition prior to the start of work. WES, INC. will NOT BE RESPONSIBLE for any damaged septic tanks or underground utilities that are not previously identified by the Owner.

PROPOSAL OATH

WE HEREBY

Propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: With payment to be made as follows: **Three Thousand Ninety-Three & 60/100 Dollars (\$3,093.60)**, Due: **Upon Completion**

Material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond control. This proposal is subject to acceptance within 30 days and is voided thereafter at the option of the undersigned.

AUTHORIZATION AND ACCEPTANCE

The above prices, specifications and conditions are hereby accepted. WES, Inc. has been authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____ Date: ____/____/_____

SECTION (c)

Weber Environmental Services, Inc.
5935 ST RD 542 W, Winter Haven, FL 33880
Phone (863) 551-1820



PROPOSAL OF SERVICES

CLIENT INFORMATION

DATE: 5/25/2023

PROPERTY/COMPANY NAME	DEPARTMENT	POINT OF CONTACT	AUTHORIZED PERSONNEL
Wind Meadows South	Landscape 2	Attn: Allen Bailey Assistant Field Manager 407-460-4424 ABailey@gmscfl.com	Alan Hirschfelder Ahirschfelder@weberes.com 813-373-0670

PROJECT LOCATION

REMOVE & REPLACE DEAD PLANTS THAT HAVE DIED DUE TO POOR IRRIGATION COVERAGE

NOTE: REPLACE AFTER IRRIGATION UPGRADES ARE COMPLETED

WES, INC. PROPOSES TO:

Remove and replace dead plants after irrigation nozzle upgrades are completed.

(50) 3-gallon Podocarpus

\$1,250.00

(14) 3-gallon Walters Viburnum

\$350.00

(12) 3-gallon Simpson Stoppers

\$300.00

Total for Above Scope of Work \$ 1,900.00

SPECIAL INSTRUCTIONS/REMARKS

****ALL DEBRIS REMOVED BY WES DAILY****

WES, INC, IS NOT RESPONSIBLE for any damage to driveways or walkways that are in poor condition prior to the start of work. WES, INC. will NOT BE RESPONSIBLE for any damaged septic tanks or underground utilities that are not previously identified by the Owner.

PROPOSAL OATH

WE HEREBY

Propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: With payment to be made as follows: **One Thousand Nine Hundred & 00/100 Dollars (\$1,900.00)**, Due: **Upon Completion**

Material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond control. This proposal is subject to acceptance within 30 days and is voided thereafter at the option of the undersigned.

AUTHORIZATION AND ACCEPTANCE

The above prices, specifications and conditions are hereby accepted. WES, Inc. has been authorized to do the work as specified.
Payment will be made as outlined above.

Signature: _____ Date: ____/____/_____

SECTION (d)

Weber Environmental Services, Inc.
5935 ST RD 542 W, Winter Haven, FL 33880
Phone (863) 551-1820



PROPOSAL OF SERVICES

CLIENT INFORMATION

DATE: 5/25/2023

PROPERTY/COMPANY NAME	DEPARTMENT	POINT OF CONTACT	AUTHORIZED PERSONNEL
Wind Meadows South	Landscape 2	Attn: Allen Bailey Assistant Field Manager 407-460-4424 ABailey@gmscfl.com	Alan Hirschfelder Ahirschfelder@weberes.com 813-373-0670

PROJECT LOCATION

RE-STRUCTURALLY LIFT, TOP, AND SHAPE TREES TO IMPROVE GROWTH, SHAPE AND HEALTH OF TREES, REMOVE LODGE POLES AND DISPOSE OF ALL GENERATED MATERIAL AND DEBRIS. FURNISH AND INSTALL ADDITIONAL FERTILIZER AT NO ADDITIONAL COST

WES, INC. PROPOSES TO:

Per attached pictures, Re-Structurally lift, top and shape select trees to improve growth, shape, and health of trees promoting root structure and eliminating need for tree stakes.

(130) Re-Structurally Selective Trimming of Trees

\$28.00 Each

Total for Above Scope of Work \$ 3,640.00

SPECIAL INSTRUCTIONS/REMARKS

****ALL DEBRIS REMOVED BY WES DAILY****

WES, INC, IS NOT RESPONSIBLE for any damage to driveways or walkways that are in poor condition prior to the start of work. WES, INC. will NOT BE RESPONSIBLE for any damaged septic tanks or underground utilities that are not previously identified by the Owner.

PROPOSAL OATH

WE HEREBY

Propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: With payment to be made as follows: **Three Thousand Six Hundred Fourty & 00/100 Dollars (\$3,640.00)**, Due: **Upon Completion**

Material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond control. This proposal is subject to acceptance within 30 days and is voided thereafter at the option of the undersigned.

AUTHORIZATION AND ACCEPTANCE

The above prices, specifications and conditions are hereby accepted. WES, Inc. has been authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____ Date: ____/____/____

SECTION D

SECTION 1

Wind Meadows South Community Development District

Summary of Invoices

April 01, 2023 through May 31, 2023

Fund	Date	Check No.'s	Amount
General Fund			
	4/5/23	92-95	\$ 16,742.78
	4/12/23	96	\$ 5,091.72
	5/1/23	97-98	\$ 3,338.88
	5/10/23	99-104	\$ 31,004.30
	5/12/23	105	\$ 691.29
	5/16/23	106-107	\$ 696.67
	5/23/23	108-110	\$ 2,120.00
Total			\$ 59,685.64

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/05/23	00016	3/31/23	15815	202303	320	53800	47000		LAKE MAINTENANCE MAR 23	*	225.00		
									AQUATIC WEED MANAGEMENT, INC.			225.00	000092
4/05/23	00002	3/31/23	00054341	202302	310	51300	48000		NOT UNIFORM 2/8 15 22 3/1	*	900.52		
		3/31/23	00054341	202303	310	51300	48000		NOT BOUNDARY 3/22 3/29	*	5,523.92		
									CA FLORIDA HOLDINGS, LLC			6,424.44	000093
4/05/23	00021	4/01/23	18900	202304	330	57200	48500		POOL MAINTENACE APR 23	*	2,500.00		
									RESORT POOL SERVICES			2,500.00	000094
4/05/23	00013	4/01/23	69257	202304	320	53800	46200		LANDSCAPE MAINT APR 23	*	7,593.34		
									WEBER ENVIRONMENTAL SERVICES, INC.			7,593.34	000095
4/12/23	00001	4/01/23	35	202304	310	51300	34000		MANAGEMENT FEES APR 23	*	3,062.50		
		4/01/23	35	202304	310	51300	35200		WEBSITE ADMIN APR 23	*	100.00		
		4/01/23	35	202304	310	51300	35100		INFORMATION TECH APR 23	*	150.00		
		4/01/23	35	202304	310	51300	31300		DISSEMINATION SVC APR 23	*	416.67		
		4/01/23	35	202304	310	51300	51000		OFFICE SUPPLIES APR 23	*	2.95		
		4/01/23	35	202304	310	51300	42000		POSTAGE APR 23	*	92.50		
		4/01/23	35	202304	310	51300	42500		COPIES APR 23	*	17.10		
		4/01/23	36	202304	320	53800	34000		FIELD MANAGEMENT APR 23	*	1,250.00		
									GOVERNMENTAL MANAGEMENT SERVICES			5,091.72	000096
5/01/23	00005	4/17/23	6497	202303	310	51300	31500		GENERAL COUNSEL MAR 23	*	2,382.63		
									KILINSKI/VAN WYK, PLLC			2,382.63	000097
5/01/23	00013	4/12/23	69320	202303	320	53800	46200		ADDITION LANDSCAPE MAR 23	*	318.75		
		4/12/23	69320.	202304	320	53800	46200		ADDITION LANDSCAPE APR 23	*	637.50		
									WEBER ENVIRONMENTAL SERVICES, INC.			956.25	000098

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/10/23	00016	4/28/23	15900	202304	320	53800	47000		LAKE MAINTENANCE APR 23	*	225.00		
AQUATIC WEED MANAGEMENT, INC.											225.00	000099	
5/10/23	00002	4/30/23	00055330	202304	310	51300	48000		NOT MEET DATES MTG 4/19	*	306.56		
CA FLORIDA HOLDINGS, LLC											306.56	000100	
5/10/23	00022	5/02/23	104154	202305	330	57200	34500		SECURITY CAMERAS	*	4,455.65		
		5/02/23	104768	202305	330	57200	34500		INSTALL KEYPADS	*	6,116.96		
		5/02/23	105046	202305	330	57200	34500		INSTALL LEVERS & CLOSERS	*	472.50		
CURRENT DEMANDS ELECTRICAL &											11,045.11	000101	
5/10/23	00001	3/31/23	40	202303	330	57200	48000		GENERAL MAINTENANCE MAR23	*	3,710.83		
		5/01/23	38	202305	310	51300	34000		MANAGEMENT FEES MAY 23	*	3,062.50		
		5/01/23	38	202305	310	51300	35200		WEBSITE ADMIN MAY 23	*	100.00		
		5/01/23	38	202305	310	51300	35100		INFORMATION TECH MAY 23	*	150.00		
		5/01/23	38	202305	310	51300	31300		DISSEMINATION SVCS MAY 23	*	416.67		
		5/01/23	38	202305	310	51300	51000		OFFICE SUPPLIES MAY 23	*	2.71		
		5/01/23	38	202305	310	51300	42000		POSTAGE MAY 23	*	4.08		
		5/01/23	39	202305	320	53800	34000		FIELD MANAGEMENT MAY 23	*	1,250.00		
GOVERNMENTAL MANAGEMENT SERVICES											8,696.79	000102	
5/10/23	00021	5/01/23	19150	202305	330	57200	48500		POOL MAINTENANCE MAY 23	*	2,500.00		
RESORT POOL SERVICES											2,500.00	000103	
5/10/23	00013	5/01/23	69453	202305	320	53800	46200		LANDSCAPE MAINT MAY 23	*	8,230.84		
WEBER ENVIRONMENTAL SERVICES, INC.											8,230.84	000104	
5/12/23	00023	4/10/23	3654807M	202303	330	57200	43000		ELECTRIC SVC MAR 23	*	691.29		
LAKELAND ELECTRIC											691.29	000105	

WINM WIND MEADOWS IARAUJO

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/16/23	00024	5/16/23	53-BID-6	202305	330	57200	49000		POOL PERMIT FY23	*	280.00		
									FLORIDA DEPT OF HEALTH IN POLK CNTY			280.00	000106
5/16/23	00001	5/01/23	41	202305	330	57200	48300		AMENITY ACCESS MAY 23	*	416.67		
									GOVERNMENTAL MANAGEMENT SERVICES			416.67	000107
5/23/23	00010	5/10/23	22090	202302	310	51300	31100		ENGINEER SVCS MAY 23	*	750.00		
		5/10/23	22904	202303	310	51300	31100		ENGINEER SVC MAR 23	*	250.00		
									HUNTER ENGINEERING, INC.			1,000.00	000108
5/23/23	00025	5/17/23	65175	202305	330	57200	49000		INSTALL ELECTRIC WIRES	*	670.00		
									TRI-CITY ELECTRICAL CONTRACTORS INC			670.00	000109
5/23/23	00013	5/22/23	69504	202305	320	53800	49000		RESTAKE 10 TREES	*	450.00		
									WEBER ENVIRONMENTAL SERVICES, INC.			450.00	000110
TOTAL FOR BANK A											59,685.64		
TOTAL FOR REGISTER											59,685.64		

SECTION 2

Wind Meadows South
Community Development District

Unaudited Financial Reporting
May 31, 2023



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5	<hr/>	Construction Fund Series 2021
6-7	<hr/>	Month to Month
8	<hr/>	Assessment Receipt Schedule
9	<hr/>	Long Term Debt Schedule

Wind Meadows South

Community Development District

Combined Balance Sheet

May 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	\$ 125,866	\$ -	\$ -	\$ 125,866
Due From Developer	\$ 25,000	\$ -	\$ -	\$ 25,000
Investments:				
<u>Series 2021</u>				
Reserve	\$ -	\$ 260,000	\$ -	\$ 260,000
Revenue	\$ -	\$ 181,242	\$ -	\$ 181,242
Construction	\$ -	\$ -	\$ 260,132	\$ 260,132
Due From General Fund	\$ -	\$ 908	\$ -	\$ 908
Total Assets	\$ 150,866	\$ 442,150	\$ 260,132	\$ 853,148
Liabilities:				
Accounts Payable	\$ 12,155	\$ -	\$ -	\$ 12,155
Due To Debt Service	\$ 908	\$ -	\$ -	\$ 908
Total Liabilities	\$ 13,063	\$ -	\$ -	\$ 13,063
Fund Balances:				
Restricted for:				
Debt Service - Series 2021	\$ -	\$ 442,150	\$ -	\$ 442,150
Capital Projects - Series 2021	\$ -	\$ -	\$ 260,132	\$ 260,132
Unassigned	\$ 137,804	\$ -	\$ -	\$ 137,804
Total Fund Balances	\$ 137,804	\$ 442,150	\$ 260,132	\$ 840,086
Total Liabilities & Fund Balance	\$ 150,866	\$ 442,150	\$ 260,132	\$ 853,148

Wind Meadows South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Amended	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues				
Assessments - Tax Roll	\$ 270,400	\$ 270,400	\$ 271,102	\$ 702
Developer Contributions	\$ 122,592	\$ 68,798	\$ 68,798	\$ -
Boundary Amendment Contribution	\$ -	\$ -	\$ 5,687	\$ 5,687
Total Revenues	\$ 392,991	\$ 339,197	\$ 345,586	\$ 6,389

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 8,000	\$ -	\$ 8,000
Engineering	\$ 15,000	\$ 10,000	\$ 2,375	\$ 7,625
Attorney	\$ 25,000	\$ 16,667	\$ 18,755	\$ (2,088)
Annual Audit	\$ 3,400	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 3,333	\$ 3,333	\$ (0)
Trustee Fees	\$ 5,000	\$ 5,000	\$ 4,041	\$ 959
Management Fees	\$ 36,750	\$ 24,500	\$ 24,500	\$ -
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage & Delivery	\$ 1,000	\$ 667	\$ 305	\$ 362
Insurance	\$ 5,500	\$ 5,500	\$ 5,375	\$ 125
Printing & Binding	\$ 1,000	\$ 667	\$ 26	\$ 640
Legal Advertising	\$ 10,000	\$ 6,667	\$ 8,489	\$ (1,822)
Contingency	\$ 5,000	\$ 3,333	\$ 1,510	\$ 1,823
Office Supplies	\$ 625	\$ 417	\$ 17	\$ 400
Travel Per Diem	\$ 660	\$ 440	\$ -	\$ 440
Boundary Amendment Expenses	\$ -	\$ -	\$ 7,422	\$ (7,422)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 134,910	\$ 92,565	\$ 83,323	\$ 9,242

Operations and Maintenance Expenditures

Field Operations

Property Insurance	\$ 5,000	\$ 3,333	\$ 5,029	\$ (1,696)
Field Management	\$ 15,000	\$ 10,000	\$ 6,250	\$ 3,750
Landscape Maintenance	\$ 91,120	\$ 60,747	\$ 67,154	\$ (6,407)
Landscape Replacement	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Lake Maintenance	\$ -	\$ -	\$ 1,575	\$ (1,575)
Streetlights	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Electric - Field	\$ 5,500	\$ 3,667	\$ -	\$ 3,667
Water & Sewer - Field	\$ 10,000	\$ 10,000	\$ 36,245	\$ (26,245)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Irrigation Repairs	\$ 5,000	\$ 3,333	\$ 405	\$ 2,928
General Repairs & Maintenance	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Field Contingency	\$ 7,500	\$ 7,500	\$ 10,074	\$ (2,574)
Subtotal Field Expenditures	\$ 186,620	\$ 130,247	\$ 126,732	\$ 3,515

Wind Meadows South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Amended	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Amenity Expenditures				
Amenity - Electric	\$ 10,500	\$ 7,000	\$ 2,210	\$ 4,790
Amenity - Water	\$ 5,833	\$ 3,889	\$ 256	\$ 3,632
Internet	\$ 1,750	\$ -	\$ -	\$ -
Pest Control	\$ 420	\$ -	\$ -	\$ -
Janitorial Service	\$ 5,833	\$ 3,889	\$ 500	\$ 3,389
Security Services	\$ 10,000	\$ 6,667	\$ 11,045	\$ (4,378)
Pool Maintenance	\$ 12,833	\$ 8,555	\$ 7,500	\$ 1,055
Amenity Repairs & Maintenance	\$ 7,000	\$ 4,667	\$ 4,101	\$ 566
Amenity Access Management	\$ 2,917	\$ 1,945	\$ 417	\$ 1,528
Contingency	\$ 4,375	\$ 2,917	\$ 1,309	\$ 1,608
Subtotal Amenity Expenditures	\$ 61,461	\$ 39,527	\$ 27,338	\$ 12,190
Total Operations and Maintenance:	\$ 248,081	\$ 169,774	\$ 154,069	\$ 15,705
<i>Other Expenditures</i>				
Capital Reserves - Transfer	\$ 10,000	\$ -	\$ -	\$ -
Total Other Expenditures	\$ 10,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 392,991	\$ 262,339	\$ 237,392	\$ 24,947
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 108,194	
Fund Balance - Beginning	\$ -	\$ -	\$ 29,610	
Fund Balance - Ending	\$ -	\$ -	\$ 137,804	

Wind Meadows South

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 520,000	\$ 520,000	\$ 521,350	\$ 1,350
Assessments - Lot Closings	\$ -	\$ -	\$ 59,293	\$ 59,293
Interest	\$ -	\$ -	\$ 17,114	\$ 17,114
Total Revenues	\$ 520,000	\$ 520,000	\$ 597,757	\$ 77,757
Expenditures:				
Interest - 11/1	\$ 165,371	\$ 165,371	\$ 165,371	\$ (0)
Principal - 5/1	\$ 190,000	\$ 190,000	\$ 190,000	\$ -
Interest - 5/1	\$ 165,371	\$ 165,371	\$ 165,371	\$ (0)
Total Expenditures	\$ 520,742	\$ 520,742	\$ 520,743	\$ (1)
Excess (Deficiency) of Revenues over Expenditures	\$ (742)	\$ (742)	\$ 77,014	\$ 77,757
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (260,000)	\$ (260,000)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (260,000)	\$ (260,000)
Net Change in Fund Balance	\$ (742)		\$ (182,986)	
Fund Balance - Beginning	\$ 165,371		\$ 625,136	
Fund Balance - Ending	\$ 164,629		\$ 442,150	

Wind Meadows South

Community Development District

Capital Projects Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ 128	\$ 128
Total Revenues	\$ -	\$ -	\$ 128	\$ 128
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 128	\$ 128
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 260,000	\$ 260,000
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 260,000	\$ 260,000
Net Change in Fund Balance	\$ -	\$ -	\$ 260,128	
Fund Balance - Beginning	\$ -	\$ -	\$ 4	
Fund Balance - Ending	\$ -	\$ -	\$ 260,132	

Wind Meadows South
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - On Roll	\$ -	\$ -	\$ 201,588	\$ 69,042	\$ -	\$ -	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ 271,102
Developer Contributions	\$ 15,000	\$ 25,000	\$ 25,000	\$ 3,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,798
Boundary Amendment Contribution	\$ -	\$ 387	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,687
Total Revenues	\$ 15,000	\$ 25,387	\$ 231,888	\$ 72,840	\$ -	\$ -	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ 345,586
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 250	\$ -	\$ 1,125	\$ 750	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,375
Attorney	\$ 443	\$ 297	\$ 766	\$ 5,121	\$ 4,732	\$ 2,383	\$ 2,465	\$ 2,550	\$ -	\$ -	\$ -	\$ -	\$ 18,755
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ 3,333
Trustee Fees	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ 24,500
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 3	\$ 4	\$ 10	\$ 129	\$ 37	\$ 25	\$ 93	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 305
Insurance	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,404
Printing & Binding	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ 5	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ 2,658	\$ 5,524	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,489
Contingency	\$ -	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 1,510
Office Supplies	\$ 3	\$ 0	\$ 3	\$ 0	\$ 3	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 17
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boundary Amendment Expenses	\$ -	\$ -	\$ 7,172	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,422
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 14,728	\$ 9,806	\$ 11,683	\$ 10,354	\$ 11,910	\$ 11,919	\$ 11,643	\$ 6,311	\$ -	\$ -	\$ -	\$ -	\$ 88,352

Wind Meadows South
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations and Maintenance Expenses													
<i>Field Operations</i>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 6,250
Landscape Maintenance	\$ 12,000	\$ 8,000	\$ 7,593	\$ 7,593	\$ 7,593	\$ 7,912	\$ 8,231	\$ 8,231	\$ -	\$ -	\$ -	\$ -	\$ 67,154
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ -	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 1,575
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric - Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer - Field	\$ 7,506	\$ 1,413	\$ 3,265	\$ 13,444	\$ 3,398	\$ 466	\$ 3,372	\$ 3,382	\$ -	\$ -	\$ -	\$ -	\$ 36,245
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Contingency	\$ -	\$ 8,500	\$ 464	\$ 660	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 10,074
Total Operations and Maintenance Expenses	\$ 20,131	\$ 18,763	\$ 12,172	\$ 22,952	\$ 11,841	\$ 9,228	\$ 13,078	\$ 13,538	\$ -	\$ -	\$ -	\$ -	\$ 121,703
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ 758	\$ 654	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ 2,210
Amenity - Water	\$ -	\$ -	\$ 11	\$ 110	\$ -	\$ -	\$ 20	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 256
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,045	\$ -	\$ -	\$ -	\$ -	\$ 11,045
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,711	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,101
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 417
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ -	\$ -	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ 1,309
Total Amenity Expenses	\$ -	\$ -	\$ 11	\$ 110	\$ 428	\$ 6,969	\$ 3,565	\$ 16,256	\$ -	\$ -	\$ -	\$ -	\$ 27,338
Total Expenditures	\$ 34,859	\$ 28,568	\$ 23,866	\$ 33,415	\$ 24,179	\$ 28,115	\$ 28,285	\$ 36,105	\$ -	\$ -	\$ -	\$ -	\$ 237,392
Excess Revenues (Expenditures)	\$ (19,859)	\$ (3,181)	\$ 208,022	\$ 39,424	\$ (24,179)	\$ (28,115)	\$ (28,285)	\$ (35,632)	\$ -	\$ -	\$ -	\$ -	\$ 108,194

Wind Meadows South
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 290,750.72 \$ 559,137.28 \$ 849,888.00
 Net Assessments \$ 270,398.17 \$ 519,997.67 \$ 790,395.84

ON ROLL ASSESSMENTS

34.21% 65.79% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Property Appraiser	Interest	Net Receipts	2022 Debt		Total
								O&M Portion	Service	
12/12/22	11/14/22-11/23/22	\$2,043.00	(\$39.23)	(\$81.73)	\$0.00	\$0.00	\$1,922.04	\$657.54	\$1,264.50	\$1,922.04
12/21/22	11/24/22-11/30/22	\$633,330.00	(\$12,159.87)	(\$25,336.30)	\$0.00	\$0.00	\$595,833.83	\$203,837.58	\$391,996.25	\$595,833.83
12/21/22	Invoice#4651979	\$0.00	\$0.00	\$0.00	(\$8,498.88)	\$0.00	(\$8,498.88)	(\$2,907.51)	(\$5,591.37)	(\$8,498.88)
01/13/23	12/16/22-12/31/22	\$214,515.00	(\$4,118.67)	(\$8,581.65)	\$0.00	\$0.00	\$201,814.68	\$69,041.76	\$132,772.92	\$201,814.68
05/24/23	10/01/22-03/31/23	\$0.00	\$0.00	\$0.00	\$0.00	\$1,380.27	\$1,380.27	\$472.20	\$908.07	\$1,380.27
TOTAL		\$ 849,888.00	\$ (16,317.77)	\$ (33,999.68)	\$ (8,498.88)	\$ 1,380.27	\$ 792,451.94	\$ 271,101.57	\$ 521,350.37	\$ 792,451.94

100%	Net Percent Collected
\$ -	Balance Remaining to Collect

Wind Meadows South

Community Development District

LONG TERM DEBT REPORT

SERIES 2021, SPECIAL ASSESSMENT BONDS	
INTEREST RATES:	2.400%, 2.9500%, 3.350%, 4.000%
MATURITY DATE:	5/1/2052
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$260,000
RESERVE FUND BALANCE	\$260,000
BONDS OUTSTANDING - 10/15/2021	\$9,501,605
LESS: PRINCIPAL PAYMENT 05/1/23	(\$190,000)
CURRENT BONDS OUTSTANDING	\$9,311,605

SECTION 3

EXHIBIT C

FORMS OF REQUISITIONS

**WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021
(ASSESSMENT AREA ONE PROJECT)
(Acquisition and Construction)**

The undersigned, a Responsible Officer of the Wind Meadows South Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of October 1, 2021 as supplemented by that certain First Supplemental Trust Indenture dated as of October 1, 2021 (collectively, the "Assessment Area One Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Assessment Area One Indenture):

- (A) Requisition Number: 19
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Wind Meadows South
- (D) Amount Payable: \$260,131.61
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Reimbursement of Costs Pay Application # 10 - 16 Retainage to Blue Ox Enterprises
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

Assessment Area One Acquisition and Construction Account of the Acquisition and Construction Fund

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the:

Assessment Area One Acquisition and Construction Account of the Acquisition and Construction Fund; and

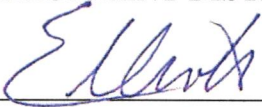
3. each disbursement set forth above was incurred in connection with:
the Costs of the Assessment Area One Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

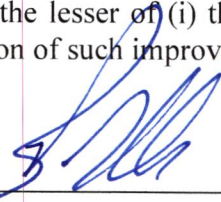
**WIND MEADOWS SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

Date: 5/30/23

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Assessment Area One Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Assessment Area One Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition (a) the portion of the Assessment Area One Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Assessment Area One Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.


Consulting Engineer

Date: 6/1/23

SECTION 4

Requisition	Payee/Vendor	Amount
1	Wind Meadows South 2, LLC	\$ 1,036,171.03
2	Kilinski Van Wyk, PLLC	\$ 4,317.50
3	Center State Development, LLC	\$ 780,184.80
4	Kilinski Van Wyk, PLLC	\$ 292.00
5	Graybar Electric Company, Inc.	\$ 278,271.73
6	Ferguson Waterworks	\$ 530,273.76
7	Mack Industries	\$ 11,475.00
8	Con-Sur, Inc.	\$ 273,699.00
9	Odom Consulting, LLC	\$ 496,222.20
10	Mack Industries	\$ 30,730.20
11	Ferguson Waterworks	\$ 24,670.02
12	Wind Meadows South 2, LLC	\$ 221,982.00
13	Kilinski Van Wyk, PLLC	\$ 2,110.00
	TOTAL	\$ 3,690,399.24