

*Wind Meadows South
Community Development District*

Meeting Agenda

May 8, 2024

AGENDA

Wind Meadows South

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

May 1, 2024

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

Dear Board Members:

A meeting of the Audit Committee and Board of Supervisors of the **Wind Meadows South Community Development District** will be held **Wednesday, May 8, 2024 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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
4. Adjournment

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 April 8, 2024 Board of Supervisors Meeting and Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Consideration of Resolution 2024-04 Re-Approving the Proposed Fiscal Year 2024/2025 Budget (Suggested Date: July 10, 2024), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2024/2025 Budget and the Imposition of Operations and Maintenance Assessments

¹ Comments will be limited to three (3) minutes

6. Consideration of License Agreement for Installation of Signs on District Property with HOA
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Benches at Playground (Map Provided)
 - ii. Consideration of Proposal from Current Demands for Keypad on Amenity Side Gate
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—417
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

Wind Meadows South Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Wind Meadows South
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

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

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

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

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

Very truly yours,

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

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

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

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 25 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

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

Recent Engagements

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

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

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

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

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

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

➤ *Independence*

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

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

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

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

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

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

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Wind Meadows South Community Development District for the five years as follows:

September 30, 2024	\$ 3,200
September 30, 2025	\$ 3,300
September 30, 2026	\$ 3,400
September 30, 2027	\$ 3,500
September 30, 2028	\$ 3,600

In years of new debt issuance fees may be adjusted based on review with management.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WIND MEADOWS SOUTH
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: May 6, 2024
5:00PM

Submitted to:

Wind Meadows South
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

May 6, 2024

Wind Meadows South Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

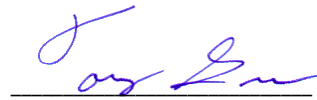
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

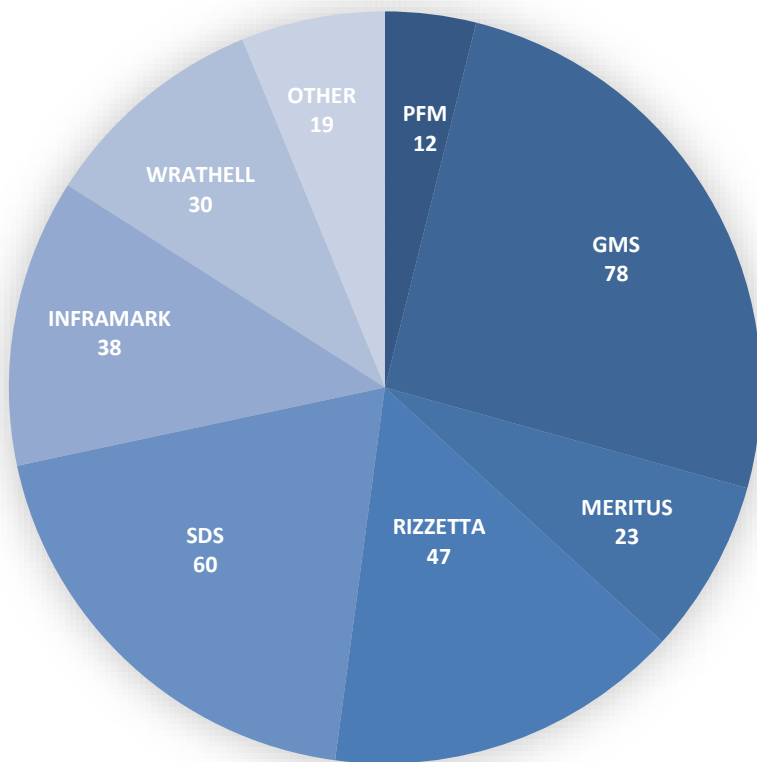
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



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

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$5,500
2025	\$5,600
2026	\$5,700
2027	\$5,800
2028	<u>\$5,900</u>
TOTAL (2024-2028)	<u>\$28,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Wind Meadows South CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2024- \$3,200 2025- \$3,300 2026- \$3,400 2027- \$3,500 2028- \$3,600		
Grau & Associates					2024- \$5,500 2025- \$5,600 2026- \$5,700 2027- \$5,800 2028- \$5,900		

Board of Supervisors Meeting

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 Monday, **April 8, 2024**, 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
Timothy Todd
Karen Ritchie

Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Chris Loy
Bryan Hunter *by Zoom*
Allen Bailey

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk
District Engineer, Hunter Engineering
Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated there were no members of public present and no members joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the March 5, 2024
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the March 5, 2024 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 Ms. Ritchie, with all in favor, the Minutes of the March 5, 2024 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2024-03
Approving the Proposed Fiscal Year
2024/2025 Budget (Suggested Date: July
10, 2024) and Setting the Public Hearing
on the Adoption of the Fiscal Year
2024/2025 Budget**

Ms. Burns stated a preliminary budget needs to be approved by June 15th of each year so this is the preliminary budget that will sort of set their cap. They can't go higher than that amount without sending mailed notice to all property owners within the community. A public hearing will be set to adopt the budget. The proposed date is July 10th which is the regular July meeting. This proposed budget contemplates keeping assessments the same as the current year. With Phase 2 coming online, there was some capacity to increase line items overall without increasing the per lot assessment. They may be able to lower assessments. This budget is kept the same but it is showing a \$255,000 capital reserve transfer. If they decide not to decrease assessments, there are some field related items where some funds can be shifted. She noted she would be happy to answer any questions, otherwise looking for a motion to approve Resolution 2024-03.

On MOTION by Mr. Elliott, seconded by Ms. Ritchie, with all in favor, Resolution 2024-03 Approving the Proposed Fiscal Year 2024/2025 Budget for July 10, 2024 and Setting the Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget, was approved.

FIFTH ORDER OF BUSINESS**Appointment of Audit Committee**

Ms. Burns stated they need to rebid the audit every three years so this is actually for the 2024 audit. If the Board would like to appoint themselves as the Audit Committee, they can motion to have the Board appoint themselves.

On MOTION by Mr. Elliott, seconded by Ms. Ritchie, with all in favor, the Appointment of the Board as Audit Committee, was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Gentry spoke about tracking bills to be passed that affect CDDs and noted they are waiting on two. One imposes a new reporting requirement for annual performance goals and numbers. The second one would be some liability protection for cyber security.

B. Engineer

Mr. Hunter updated the Board on construction starting to wrap up in Phase 2. Phase 2 construction activities are broken into subphases, Phase 2A East and 2A West, both of which construction has been completed as far as contractor work goes and clearance on water and sewer systems obtained. They are starting to get as-builts and test results for the final phase which they call Phase 2B.

C. Field Manager's Report

Mr. Bailey presented the field managers' report. Topics included tree and signage straightening, crash bar repair, new playground, and unsodded area with seed testing.

i. Consideration of Landscape Maintenance Proposals**a) Cardinal Landscaping****b) Prince and Sons****c) Weber Environmental****i. Fiscal Year 2023-2024****ii. Fiscal Year 2024-2025**

Mr. Bailey presented three landscape proposals. The goal was if whoever is going to bid could hold their price for the next fiscal year. Two of the vendors agreed but the current vendor could not. For Weber to finish out the year it would be \$96,624. Their yearly contract would total \$199,050. Prince and Sons included mulch and palm trimming for \$133,537. Cardinal also offered mulch and palm trimming for \$131,950. Ms. Gentry stated she will send the 30-day notice of termination to Weber. Ms. Burns noted that is for Phase 1. To the extent Phase 2 needs to be mowed in the next 30 days, they can move forward with Prince.

On MOTION by Mr. Elliott, seconded by Mr. Todd, with all in favor, the Landscape Maintenance Proposal from Prince and Sons, was approved.

ii. Consideration of Proposal to Install Solar Lights at Mailboxes at Amenity

Mr. Bailey presented the GMS proposal for two sets of solar lights at mailboxes.

On MOTION by Mr. Elliot, seconded by Ms. Ritchie, with all in favor, the GMS Proposal to Install Solar Lights at Mailboxes at Amenity, was approved.

iii. Consideration of Proposal from All American Lawn & Tree Specialists for Pest Control at Playgrounds

Mr. Bailey presented the proposal for the quarterly pest control treatment to the playgrounds for \$460 for the year.

On MOTION by Mr. Elliott, seconded by Ms. Ritchie, with all in favor, the Proposal from All American Lawn & Tree Specialists for Pest Control at Playgrounds, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register for review and approval. The total for February 24 through March 29 is \$34,018.80. She noted if there are any questions on the invoices, she would be happy to answer them.

On MOTION by Mr. Elliott, seconded by Ms. Ritchie, with all in favor, the Check Register for \$34,018.80, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns stated the financial statements through February were in the agenda package for review. They are for informational purposes. There is no action necessary from the Board.

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 Ms. Ritchie with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The audit committee meeting of the Board of Supervisors of the Wind Meadows South Community Development District was held Wednesday, **April 8, 2024**, 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
Timothy Todd
Karen Ritchie

Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Chris Loy
Bryan Hunter *by Zoom*
Allen Bailey

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk
District Engineer, Hunter Engineering
Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated no members of the public were present at this time.

THIRD ORDER OF BUSINESS

Audit Services

- A. Approval of Request for Proposals and Selection Criteria**
- B. Approval of Request for Proposals for Audit Services**
- C. Public Announcement of Opportunity to Provide Audit Services**

Ms. Burns noted included is the RFP and selection criteria for the audit. The ad has a due date of May 6th. They will place the ad and get the proposals back and set another audit committee meeting to review those proposals.

On MOTION by Mr. Elliott, seconded by Ms. Ritchie, with all in favor, Authorize Staff to Issue the RPF and Approve the Selection Criteria, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT RE-APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2024/2025; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Wind Meadows South Community Development District (“**District**”) prior to June 15, 2024, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the “**District’s Office**,” 219 East Livingston Street, Orlando, Florida 32801. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2024, and

pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: Wednesday, July 10, 2024
HOUR: 1:30 PM
LOCATION: Holiday Inn—Winter Haven
200 Cypress Gardens Blvd.
Winter Haven, Florida 33880

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Bartow and Polk County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Polk County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. 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.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8TH DAY OF MAY 2024.

ATTEST:

**WIND MEADOWS SOUTH
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Wind Meadows South
Community Development District

Proposed Budget
FY2025



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Wind Meadows South

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Through 3/31/24	Projected Next 6 Months	Projected Through 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	\$ 475,662	\$ 469,290	\$ 6,372	\$ 475,662	\$ 715,354
Assessments - Direct	\$ 97,192	\$ 72,894	\$ 24,298	\$ 97,192	\$ 238,832
Total Revenues	\$ 572,854	\$ 542,184	\$ 30,670	\$ 572,854	\$ 954,187
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Engineering	\$ 15,000	\$ 2,000	\$ 9,875	\$ 11,875	\$ 18,000
Attorney	\$ 25,000	\$ 3,607	\$ 7,214	\$ 10,821	\$ 25,000
Annual Audit	\$ 5,000	\$ -	\$ 4,000	\$ 4,000	\$ 5,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 6,000
Arbitrage	\$ 900	\$ 900	\$ 900	\$ 1,800	\$ 900
Dissemination	\$ 6,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,300
Trustee Fees	\$ 9,041	\$ 4,041	\$ 4,041	\$ 8,081	\$ 8,082
Management Fees	\$ 38,588	\$ 19,294	\$ 19,294	\$ 38,588	\$ 42,500
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ 1,800	\$ 1,890
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ 1,200	\$ 1,260
Postage & Delivery	\$ 1,000	\$ 370	\$ 165	\$ 535	\$ 1,000
Insurance	\$ 6,325	\$ 5,563	\$ -	\$ 5,563	\$ 7,200
Copies	\$ 1,000	\$ -	\$ 150	\$ 150	\$ 500
Legal Advertising	\$ 7,500	\$ 1,926	\$ 5,500	\$ 7,426	\$ 7,500
Contingency	\$ 1,000	\$ 1,736	\$ 1,739	\$ 3,475	\$ 1,000
Office Supplies	\$ 625	\$ 11	\$ 35	\$ 46	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Subtotal Administrative Expenditures	\$ 137,154	\$ 49,122	\$ 57,413	\$ 106,535	\$ 144,932
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 7,500	\$ 13,043	\$ -	\$ 13,043	\$ 20,000
Field Management	\$ 15,750	\$ 7,875	\$ 7,875	\$ 15,750	\$ 16,538
Landscape Maintenance	\$ 145,000	\$ 49,385	\$ 58,385	\$ 107,770	\$ 145,000
Landscape Replacement/Enhancer	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 35,000
Lake Maintenance	\$ 3,500	\$ 1,350	\$ 1,575	\$ 2,925	\$ 3,500
Streetlights	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 60,000
Electric	\$ 5,500	\$ -	\$ 2,750	\$ 2,750	\$ 5,500
Water & Sewer	\$ 50,000	\$ 20,805	\$ 33,966	\$ 54,771	\$ 57,500
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 8,000	\$ 466	\$ 3,764	\$ 4,230	\$ 8,000
General Repairs & Maintenance	\$ 15,000	\$ 1,821	\$ 9,810	\$ 11,631	\$ 15,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 10,000
Subtotal Field Expenditures	\$ 295,250	\$ 94,746	\$ 140,625	\$ 235,371	\$ 378,538

Wind Meadows South

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Through 3/31/24	Projected Next 6 Months	Projected Through 9/30/24	Proposed Budget FY2025
Amenity Expenditures					
Amenity - Electric	\$ 18,000	\$ 5,694	\$ 9,965	\$ 15,659	\$ 30,000
Amenity - Water	\$ 10,000	\$ 757	\$ 5,042	\$ 5,799	\$ 15,000
Internet	\$ 3,000	\$ 883	\$ 1,433	\$ 2,316	\$ 5,000
Pest Control	\$ 2,200	\$ 720	\$ 720	\$ 1,440	\$ 3,200
Janitorial Service	\$ 15,000	\$ 6,060	\$ 6,120	\$ 12,180	\$ 15,000
Security Services	\$ 27,500	\$ 4,507	\$ 5,600	\$ 10,107	\$ 35,000
Pool Maintenance	\$ 30,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 30,000
Amenity Repairs & Maintenance	\$ 12,000	\$ 2,535	\$ 8,549	\$ 11,084	\$ 20,000
Amenity Access Management	\$ 5,250	\$ 4,490	\$ 2,625	\$ 7,115	\$ 12,500
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 10,000
Subtotal Amenity Expenditures	\$ 130,450	\$ 40,645	\$ 58,804	\$ 99,449	\$ 175,700
Total Operations and Maintenance:	\$ 425,700	\$ 135,391	\$ 199,429	\$ 334,820	\$ 554,238
<u>Other Expenditures</u>					
Capital Reserves - Transfer	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 255,017
<u>Total Other Expenditures</u>	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 255,017
Total Expenditures	\$ 572,854	\$ 179,513	\$ 261,842	\$ 441,354	\$ 954,187
Excess Revenues/(Expenditures)	\$ -	\$ 362,671	\$ (231,172)	\$ 131,499	\$ -

Net Assessments	\$ 954,187
Add: Discounts & Collections 7%	\$71,820
Gross Assessments	<u>\$1,026,007</u>

Product	Assessable Units	ERU's	Total ERU's	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Phase 1 - Platted	416	1.00	416.00	\$ 475,379	\$ 1,143	\$ 1,229
Phase 2A - Platted	210	1.00	210.00	\$ 239,975	\$ 1,143	\$ 1,229
Phase 2B Lennar - Anticipated Platted	109	1.00	109.00	\$ 124,558	\$ 1,143	\$ 1,229
Phase 2B DR Horton - Anticipated Platted	100	1.00	100.00	\$ 114,274	\$ 1,143	\$ 1,229
Total Tax Roll	835		835	\$ 954,187		

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 for 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.

Irrigation Repairs

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

Wind Meadows South

Community Development District

General Fund Budget

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 Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

**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 Expenditures:

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 FY2024	Actual Through 3/31/24	Projected Next 6 Months	Projected Through 9/30/24	Proposed Budget FY2025
Revenues					
Assessment - Tax Roll	\$ 520,000	\$ 513,028	\$ 6,972	\$ 520,000	\$ 520,000
Assessment - Lot Closing	\$ -	\$ 125,635	\$ -	\$ 125,635	\$ -
Interest Income	\$ -	\$ 11,098	\$ 5,549	\$ 16,647	\$ 8,000
Carry Forward Surplus	\$ 190,708	\$ 190,885	\$ -	\$ 190,885	\$ 206,349
Total Revenues	\$ 710,708	\$ 840,646	\$ 12,521	\$ 853,167	\$ 734,349
Expenses					
Interest - 11/1	\$ 163,091	\$ 163,091	\$ -	\$ 163,091	\$ 160,751
Principal - 5/1	\$ 195,000	\$ -	\$ 195,000	\$ 195,000	\$ 200,000
Interest - 5/1	\$ 163,091		\$ 163,091	\$ 163,091	\$ 160,751
Total Expenditures	\$ 521,183	\$ 163,091	\$ 358,091	\$ 521,183	\$ 521,503
Other Financing Sources					
Transfer In/(Out)	\$ -	\$ (125,635)	\$ -	\$ (125,635)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ (125,635)	\$ -	\$ (125,635)	\$ -
		\$ -			
Excess Revenues/(Expenditures)	\$ 189,526	\$ 551,919	\$ (345,570)	\$ 206,349	\$ 212,847

Interest Expense - 11/1	\$ 158,351
Total	\$ 158,351

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
11/01/24	\$ 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
Series 2023 Debt Service Fund

Description	Adopted Budget FY2024	Actual Through 3/31/24	Projected Next 6 Months	Projected Through 9/30/24	Proposed Budget FY2025
Revenues					
Assessments	\$ -	\$ -	\$ 521,200	\$ 521,200	\$ 523,525
Interest Income	\$ -	\$ 15,019	\$ 7,510	\$ 22,529	\$ 11,264
Carry Forward Surplus	\$ -	\$ 205,992	\$ -	\$ 205,992	\$ 363,534
Total Revenues	\$ -	\$ 221,011	\$ 528,710	\$ 749,720	\$ 898,324
Expenses					
Interest - 11/1	\$ -	\$ 195,347	\$ -	\$ 195,347	\$ 204,363
Principal - 5/1	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ 115,000
Interest - 5/1	\$ -	\$ -	\$ 206,838	\$ 206,838	\$ 204,363
Total Expenditures	\$ -	\$ 195,347	\$ 316,838	\$ 512,184	\$ 523,725
Other Financing Sources					
Transfer In/(Out)	\$ -	\$ 125,998	\$ -	\$ 125,998	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 125,998	\$ -	\$ 125,998	\$ -
		\$ -			
Excess Revenues/(Expenditures)	\$ -	\$ 151,662	\$ 211,872	\$ 363,534	\$ 374,599

Interest Expense - 11/1	\$ 201,775
Total	\$ 201,775

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - 50'	419	\$ 523,525	\$ 1,249.46	\$ 1,343.51

Wind Meadows South
Community Development District
Series 2023 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/24	\$ 7,545,000.00	\$ -	\$ 204,362.50	\$ 521,200.00
05/01/25	\$ 7,545,000.00	\$ 115,000.00	\$ 204,362.50	
11/01/25	\$ 7,430,000.00	\$ -	\$ 201,775.00	\$ 521,137.50
05/01/26	\$ 7,430,000.00	\$ 120,000.00	\$ 201,775.00	
11/01/26	\$ 7,310,000.00	\$ -	\$ 199,075.00	\$ 520,850.00
05/01/27	\$ 7,310,000.00	\$ 125,000.00	\$ 199,075.00	
11/01/27	\$ 7,185,000.00	\$ -	\$ 196,262.50	\$ 520,337.50
05/01/28	\$ 7,185,000.00	\$ 130,000.00	\$ 196,262.50	
11/01/28	\$ 7,055,000.00	\$ -	\$ 193,337.50	\$ 519,600.00
05/01/29	\$ 7,055,000.00	\$ 140,000.00	\$ 193,337.50	
11/01/29	\$ 6,915,000.00	\$ -	\$ 190,187.50	\$ 523,525.00
05/01/30	\$ 6,915,000.00	\$ 145,000.00	\$ 190,187.50	
11/01/30	\$ 6,770,000.00	\$ -	\$ 186,925.00	\$ 522,112.50
05/01/31	\$ 6,770,000.00	\$ 150,000.00	\$ 186,925.00	
11/01/31	\$ 6,620,000.00	\$ -	\$ 182,893.75	\$ 519,818.75
05/01/32	\$ 6,620,000.00	\$ 160,000.00	\$ 182,893.75	
11/01/32	\$ 6,460,000.00	\$ -	\$ 178,593.75	\$ 521,487.50
05/01/33	\$ 6,460,000.00	\$ 170,000.00	\$ 178,593.75	
11/01/33	\$ 6,290,000.00	\$ -	\$ 174,025.00	\$ 522,618.75
05/01/34	\$ 6,290,000.00	\$ 180,000.00	\$ 174,025.00	
11/01/34	\$ 6,110,000.00	\$ -	\$ 169,187.50	\$ 523,212.50
05/01/35	\$ 6,110,000.00	\$ 190,000.00	\$ 169,187.50	
11/01/35	\$ 5,920,000.00	\$ -	\$ 164,081.25	\$ 523,268.75
05/01/36	\$ 5,920,000.00	\$ 200,000.00	\$ 164,081.25	
11/01/36	\$ 5,720,000.00	\$ -	\$ 158,706.25	\$ 522,787.50
05/01/37	\$ 5,720,000.00	\$ 210,000.00	\$ 158,706.25	
11/01/37	\$ 5,510,000.00	\$ -	\$ 153,062.50	\$ 521,768.75
05/01/38	\$ 5,510,000.00	\$ 220,000.00	\$ 153,062.50	
11/01/38	\$ 5,290,000.00	\$ -	\$ 147,150.00	\$ 520,212.50
05/01/39	\$ 5,290,000.00	\$ 235,000.00	\$ 147,150.00	
11/01/39	\$ 5,055,000.00	\$ -	\$ 140,834.38	\$ 522,984.38
05/01/40	\$ 5,055,000.00	\$ 245,000.00	\$ 140,834.38	
11/01/40	\$ 4,810,000.00	\$ -	\$ 134,250.00	\$ 520,084.38
05/01/41	\$ 4,810,000.00	\$ 260,000.00	\$ 134,250.00	
11/01/41	\$ 4,275,000.00	\$ -	\$ 127,262.50	\$ 521,512.50
05/01/42	\$ 3,985,000.00	\$ 275,000.00	\$ 127,262.50	
11/01/42	\$ 3,985,000.00	\$ -	\$ 119,871.88	\$ 522,134.38
05/01/43	\$ 3,985,000.00	\$ 290,000.00	\$ 119,871.88	
11/01/43	\$ 3,985,000.00	\$ -	\$ 112,078.13	\$ 521,950.00
05/01/44	\$ 3,985,000.00	\$ 305,000.00	\$ 112,078.13	
11/01/44	\$ 3,680,000.00	\$ -	\$ 103,500.00	\$ 520,578.13
05/01/45	\$ 3,680,000.00	\$ 325,000.00	\$ 103,500.00	
11/01/45	\$ 3,355,000.00	\$ -	\$ 94,359.38	\$ 522,859.38
05/01/46	\$ 3,355,000.00	\$ 340,000.00	\$ 94,359.38	
11/01/46	\$ 3,015,000.00	\$ -	\$ 84,796.88	\$ 519,156.25
05/01/47	\$ 3,015,000.00	\$ 360,000.00	\$ 84,796.88	
11/01/47	\$ 2,655,000.00	\$ -	\$ 74,671.88	\$ 519,468.75
05/01/48	\$ 2,655,000.00	\$ 380,000.00	\$ 74,671.88	
11/01/48	\$ 2,275,000.00	\$ -	\$ 63,984.38	\$ 518,656.25
05/01/49	\$ 2,275,000.00	\$ 405,000.00	\$ 63,984.38	
11/01/49	\$ 1,870,000.00	\$ -	\$ 52,593.75	\$ 521,578.13
05/01/50	\$ 1,870,000.00	\$ 430,000.00	\$ 52,593.75	\$ -
11/01/50	\$ 1,440,000.00	\$ -	\$ 40,500.00	\$ 523,093.75
05/01/51	\$ 1,440,000.00	\$ 455,000.00	\$ 40,500.00	\$ -
11/01/51	\$ 985,000.00	\$ -	\$ 27,703.13	\$ 523,203.13
05/01/52	\$ 985,000.00	\$ 480,000.00	\$ 27,703.13	\$ -
11/01/52	\$ 505,000.00	\$ -	\$ 14,203.13	\$ 521,906.25
05/01/53	\$ 505,000.00	\$ 505,000.00	\$ 14,203.13	\$ 519,203.13
		\$ 7,655,000.00	\$ 7,780,468.75	\$ 15,642,306.25

Wind Meadows South
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2024	Actual Through 3/31/24	Projected Next 6 Months	Projected Through 9/30/24	Proposed Budget FY2025
<u>Revenues</u>					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,000
<u>Other Financing Sources</u>					
Transfer In/(Out)	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 255,017
Total Other Financing Sources (Uses)	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 255,017
Excess Revenues/(Expenditures)	\$ 10,000	\$ (5,000)	\$ 5,000	\$ -	\$ 254,017

SECTION VI

**LICENSE AGREEMENT BETWEEN WIND MEADOWS SOUTH COMMUNITY
DEVELOPMENT DISTRICT AND WIND MEADOWS SOUTH HOMEOWNERS
ASSOCIATION, INC. REGARDING THE INSTALLATION OF SIGNS ON DISTRICT
PROPERTY**

THIS LICENSE AGREEMENT (the “**Agreement**”) is made and entered into this ____ day of May 2024, by and between:

WIND MEADOWS SOUTH COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Bartow, Polk County, Florida, and whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the “**District**”); and

WIND MEADOWS SOUTH HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation, with a mailing address of c/o Highland Community Management, LLC, 4110 S Florida Ave., Suite 200, Lakeland, FL 33813 (the “**Licensee**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining public infrastructure improvements; and

WHEREAS, the Licensee has asked the District for a license to install and maintain “No Solicitation” signs on District property; and

WHEREAS, the District agrees to grant the Licensee a non-exclusive license for access and use of property within the District for the purpose of installing and maintaining the signs located on District property, at the locations set forth herein in **Exhibit A**, attached hereto and incorporated hereby this reference (the “**Property**”); and

WHEREAS, the District and the Licensee desire to set forth the terms of their mutual agreement regarding the access and use of the Property.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the District and the Licensee agree as follows:

1. INCORPORATION OF RECITALS. The Recitals stated above are true and correct and are incorporated herein as a material part of this Agreement.

2. GRANT OF LICENSE. The District hereby grants to the Licensee a non-exclusive license to install and maintain the signs identified in **Exhibit B**. Such installation and signage shall be installed in full compliance with this Agreement and applicable laws, regulations and codes of,

including, but not limited to, the City of Bartow, Polk County and FDOT line of site requirements and advertising requirements. The content and form of the signs shall be substantially similar to **Exhibit B**.

3. CONDITIONS ON THE LICENSE. The License granted in Paragraph 2, above, is subject to the following terms and conditions:

- A.** The Licensee's access to and use of District property for the purposes contemplated by this Agreement is limited to the scope of the License granted herein and solely on the Property set forth herein.
- B.** The Licensee shall be fully responsible for the installation of the signs and any maintenance, damage, removal, or other incidentals associated with the installation, maintenance, ongoing use, and removal of the signs. Licensee shall be responsible for repairing any damage to the Property caused by the exercise of rights granted under this Agreement.
- C.** The District may terminate this License at any time, in its absolute and sole discretion and Licensee shall be entitled to no remuneration.

4. ACCESS. The District hereby grants the Licensee and its contractors the limited right to access the Property for the purposes described in this Agreement. The Licensee shall use all due care to accomplish the installation, maintenance, and removal of the signs without damage to the property of the District, including the Property, and its residents and landowners, or any District improvements. The Licensee shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of the Licensee's use of the Property under this Agreement, including any damage caused by the installation, maintenance, or removal of the signs. The Licensee shall be responsible for returning the Property to its original or better condition upon removal of the signs. Any such repairs shall be at the Licensee's sole expense. The provisions of this Paragraph 4 shall survive termination of this Agreement.

5. EFFECTIVE DATE; TERM. This Agreement shall become effective on the date first written above and shall continue in full force and effect until revoked or terminated in accordance with Paragraph 6 below.

6. REVOCATION, SUSPENSION AND TERMINATION. The District and the Licensee acknowledge and agree that the License granted herein is a mere privilege and may be suspended or revoked, with or without cause, at the sole discretion of the District. In the event the District exercises its right to suspend or revoke the License, the District shall provide written notice to the Licensee of the suspension or revocation. The Licensee shall remove the signs, at its sole cost, within ten (10) days of the effective date of the suspension or revocation, and restore the District property to its pre-sign condition, unless otherwise agreed to in writing by the District. The Licensee may terminate this Agreement upon written notice to the District. The Licensee shall not be entitled to any compensation, off sets, incidental costs or any other payment under this Agreement whatsoever. The provisions of Paragraphs 4 and 9 shall survive any revocation, suspension or termination of this Agreement.

7. INSURANCE. The Licensee shall, at its own expense, maintain insurance during the term of this Agreement, with limits of liability not less than the following General Liability Bodily Injury (including contractual) \$1,000,000/\$2,000,000 and General Liability Property Damage (including contractual) \$1,000,000/\$2,000,000. The District and its supervisors, officers, staff, employees, representatives and agents shall be named as an additional insured. The Licensee shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

8. COMPLIANCE WITH LAWS, RULES AND POLICIES. The Licensee shall comply at all times with relevant statutes, ordinances, codes, and regulations applicable to the purposes contemplated by this Agreement and shall, upon request of the District, provide proof of such compliance.

9. INDEMNIFICATION.

- A.** Obligations under this paragraph shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- B.** The Licensee will defend, indemnify, save and hold the District and its supervisors, officers, staff, employees, representatives, and agents ("District Indemnitees") harmless from all loss, damage or injury, including all judgments, liens, liabilities, debts and obligations arising from the acts or omissions of the Licensee, its members, managers, agents, subcontractors or assigns in connection with the purposes of this Agreement.
- C.** For purposes of this section, "acts or omissions" on the part of the Licensee and its members, managers, agents, assigns or subcontractors, includes, but is not limited to:
 - i. Installation of the signs in a manner that would require a permit, license, certification, consent, or other approval from any governmental agency having jurisdiction, unless such permit, license, certification, consent, or other approval is first obtained;
 - ii. Any claims of false advertisement, copyright infringement, trademark, or patent violations; and
 - iii. Any claims resulting from personal injury and property damage.

- D.** The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Paragraph 9 shall survive the termination of this Agreement.

10. SOVEREIGN IMMUNITY. Nothing herein shall be construed as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

11. RECOVERY OF COSTS AND FEES. In the event the District is required to enforce this Agreement by court proceedings or otherwise, then if successful, the District shall be entitled to recover from the Licensee all fees and costs incurred, including reasonable attorneys' fees and costs.

12. DEFAULT. In the event Licensee shall fail to perform any covenant, term, or provision of this Agreement, then the District shall have the right to immediately terminate this Agreement and Licensee shall remove any signage from District Property and repair the District Property to the same or better condition.

13. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

14. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

15. ASSIGNMENT. Neither the District nor the Licensee may assign their rights, duties or obligations under this Agreement without the prior written approval of the other. Any purported assignment without said written authorization shall be void.

16. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Licensee shall act as an independent contractor. Neither the Licensee nor any individual employed by the Licensee in connection with the use of the Property are employees of the District under the meaning or application of any federal or state laws. The Licensee agrees to assume all liabilities and obligations imposed by one or more of such laws with respect to its employees in the use of the Property. The Licensee shall have no authority to assume or create any obligation, express or implied, on behalf of the District and the Licensee shall have no authority to represent the District as agent, employee or in any other capacity.

17. NOTICES. All notices, requests, consents, and other communications hereunder (each, a "Notice" and collectively, "Notices") shall be in writing and shall be delivered, mailed by overnight courier or First Class Mail, postage prepaid, to the parties as follows:

A. If to the District: WIND MEADOWS SOUTH CDD
c/o Government Management Services –
Central Florida, LLC
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

B. If to the Licensee: WIND MEADOWS SOUTH HOMEOWNERS
ASSOCIATION, INC.
c/o Highland Community Management, LLC
4110 S Florida Ave., Suite 200
Lakeland, FL 33813
Attn: [REDACTED]

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Licensee may deliver Notice on behalf of the District and the Licensee. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

18. INTERFERENCE BY THIRD PARTIES. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering party. Nothing contained herein shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

19. PUBLIC RECORDS. Licensee understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Licensee agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Licensee acknowledges that the designated public records custodian for the District is **Jill Burns** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Licensee shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are

exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Licensee does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Licensee's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Licensee, Licensee shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF LICENSEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO LICENSEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524 OR BY EMAIL AT JBURNS@GMSCFL.COM, OR BY REGULAR MAIL AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

20. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Polk County, Florida.

21. ARM'S LENGTH NEGOTIATION. This Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are deemed to have drafted, chosen and selected the language and any doubtful language will not be interpreted or construed against any party.

22. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason of, or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended nor shall be construed to confer upon any person or legal entity other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants and conditions contained in this Agreement shall inure to the sole benefit of and be binding upon the parties hereto and their respective representatives, successors and assigns.

23. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of each of the parties hereto, each of the parties has complied with all the requirements of law and each of the parties has full power and authority to comply with the terms and conditions of this Agreement.

24. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

25. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

26. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement to be effective on the day and year first written above.

**WIND MEADOWS SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson/Vice Chairperson, Board of Supervisors

**WIND MEADOWS SOUTH HOMEOWNERS
ASSOCIATION, INC.**

By: _____
Its: _____

EXHIBIT A: License Property
EXHIBIT B: Content of the Signs

EXHIBIT A
License Property



EXHIBIT B
Content of the Signs



SECTION VII

SECTION C

Wind Meadows South CDD

Field Management Report



May 8th, 2024

Allen Bailey – Field Manager
GMS

Completed

Solar Lighting at Mail Kiosk



- ✚ The solar lights have been installed at the mail kiosks.
- ✚ This will help with visibility.

District Signage



- ✚ District signs were leaning over. These have been straightened to prevent traffic issues.

Completed

Bush Hog



✚ The ravine and power lines have been bush hogged by Weber before the contract ended out.

Mitered-in Section Clean Out



✚ The mitered-in sections have been cleared of vegetation and debris to help with stormwater flow.

Review

Ponds



✚ The ponds in the district are dry currently but are ready for when we move into the rainy season.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-460-4424, or by email at abailey@gmscfl.com. Thank you.

Respectfully,
Allen Bailey

SECTION 1

Proposal # : 344



Governmental
Management Services - CF

Maintenance Services
Phone: 407-201-1514
Email:
Abailey@gmscfl.com

Bill To/District
Wind Meadows South CDD

Prepared By:
Governmental Management Services- CF,
LLC
219 E. Livingston Street
Orlando, FL 32801

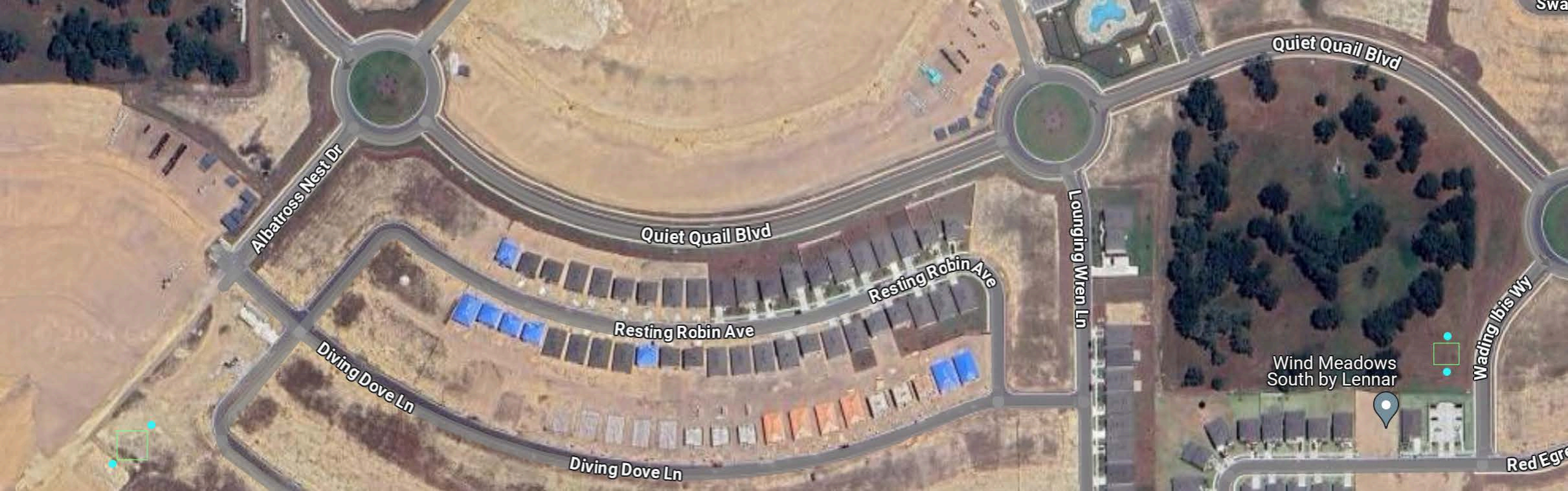
Wind Meadows South benches

Install 4 in-ground mounted benches in the designated areas on the attached map.
They will be cemented in for extra stability.

Qty	Description	Unit Price	Line Total
12	Labor	\$47.50	\$570.00
2	Mobilization	\$65.00	\$130.00
	Equipment		\$95.00
	Materials		\$2,050.00
Total Due:			\$2,845.00

This Proposal is Valid for 30 days.

Client Signature: _____



Albatross Nest Dr

Quiet Quail Blvd

Resting Robin Ave

Resting Robin Ave

Diving Dove Ln

Diving Dove Ln

Lounging Wren Ln

Quiet Quail Blvd

Wading Ibis Wy

Wind Meadows
South by Lennar

Red Egge

SECTION 2

**Current Demands Electrical &
Security Services, In**

2315 Commerce Point Drive, Suite 100
Lakeland, FL 33801
+1 8635834443
service@currentdemands.com



Estimate

ADDRESS	SHIP TO	ESTIMATE	GMS31538
WIND MEADOWS SOUTH CDD	WIND MEADOWS SOUTH CDD	DATE	04/29/2024
6200 LEE VISTA BLVD, SUITE 300	1785 QUIET QUAIL BLVD.	EXPIRATION	05/29/2024
ORLANDO, FL 32822	BARTOW, FL 33830	DATE	

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
IR-994725	INNER RANG 994725 SIFER KEYPAD SMART CARD READER WITH KEYPAD	1	387.55	387.55T
9600 630 SURFACE MOUNT ELECTRIC STRIKE	HES SURFACE MOUNT ELECTRIC STRIKE, RIM, 12/24VDC, FIELD SELECTABLE	1	435.99	435.99T
ELECTRICAL MATERIALS	ELECTRICAL MATERIALS: 200' 3/4" SCH 40 PVC,5 PVC COUPLINGS,3/4" PVC LB,3/4" TA ADAPTERS,3/4"EMT PIPE,3/4" EMT CONNECTORS AND COUPLINGS,ETC..	1	220.00	220.00T
N1804-1006-0110 WIRE	NORTHERN 18-4C STRANDED WIRE	225	0.16	36.00T
N1802 7016 0150 18/2 WIRE	NORTHERN 18-2C SOL BC PVC UNSHLD PVC JKT WHT 75C 300V FPLR 500FT BOX	225	0.24	54.00T
ACCESS/CAMERA LABOR	ACCESS/CAMERA LABOR	1	1,200.00	1,200.00
MISCELLANEOUS MATERIALS	MISCELLANEOUS: PARTS,ZIPTIES,SCREWS ETC.	1	50.00	50.00T
NOTE	ESTIMATE TOADD, PROGRAM AND INSTALL 1) NEW GATE CARD READER/KEYPAD AND 1) NEW ELECTRIC STRIKE TO WEST POOL GATE, TO EXISTING 'INCEPTION' ACCESS CONTROL SYSTEM.	1	0.00	0.00T

SUBTOTAL	2,383.54
TAX	0.00
TOTAL	\$2,383.54

Accepted By

Accepted Date

SECTION D

SECTION 1

Wind Meadows South Community Development District

Summary of Invoices

March 30, 2024 to April 30, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	4/8/24	226-233	\$ 13,649.97
	4/15/24	234-235	\$ 9,052.15
	4/18/24	236-238	\$ 3,070.98
	4/29/24	239	\$ 1,576.86
Total			\$ 27,349.96

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/08/24	00032	3/13/24 32027	202403 330-57200-48100	PEST CONTROL-MAR24	*	120.00	
				ALL AMERICAN LAWN & TREE SPECIALIST			120.00 000226
4/08/24	00016	3/25/24 17423	202403 320-53800-47000	LAKE MAINTENANCE-MAR24	*	225.00	
				AQUATIC WEED MANAGEMENT, INC.			225.00 000227
4/08/24	00027	3/29/24 11988	202403 330-57200-48200	CLEANING SVCS-MAR24	*	1,010.00	
				CSS CLEAN STAR SERVICES OF CFL			1,010.00 000228
4/08/24	00001	2/29/24 72	202402 320-53800-48000	REPLACED STOP SIGN	*	190.00	
				GOVERNMENTAL MANAGEMENT SERVICES			190.00 000229
4/08/24	00010	3/29/24 22227	202403 310-51300-31100	RVIEW AND APP REQ 3.11.24	*	125.00	
		3/29/24 22228	202403 310-51300-31100	BOS MEETING 03.05.24	*	250.00	
				HUNTER ENGINEERING, INC.			375.00 000230
4/08/24	00023	4/06/24 3645318M	202403 330-57200-43000	1600 QUIET QUAIL-MAR24	*	21.21	
		4/06/24 3654807M	202403 330-57200-43000	1785 QUIET QUAIL-MAR24	*	741.56	
				LAKELAND ELECTRIC			762.77 000231
4/08/24	00021	4/01/24 22357	202404 330-57200-48500	POOL MAINTENANCE-APR24	*	2,500.00	
				RESORT POOL SERVICES			2,500.00 000232
4/08/24	00013	2/29/24 90445	202402 320-53800-47300	IRRIGATION REPAIR-2.29.24	*	236.36	
		4/01/24 90992	202404 320-53800-46200	LANDSCAPE MAINT-APR24	*	8,230.84	
				WEBER ENVIRONMENTAL SERVICES, INC.			8,467.20 000233
4/15/24	00001	4/01/24 70	202404 310-51300-34000	MANAGEMENT FEES-APR24	*	3,215.67	
		4/01/24 70	202404 310-51300-35200	WEBSITE MANAGEMENT-APR24	*	100.00	
		4/01/24 70	202404 310-51300-35100	INFORMATION TECH-APR24	*	150.00	
		4/01/24 70	202404 310-51300-31300	DISSEMINATION SVCS-APR24	*	500.00	

WINM WIND MEADOWS AGUZMAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/01/24 70	202404 330-57200-48300		*	437.50	
		AMENITY ACCESS-APR24					
		4/01/24 70	202404 310-51300-51000		*	3.61	
		OFFICE SUPPLIES-APR24					
		4/01/24 70	202404 310-51300-42000		*	161.85	
		POSTAGE-APR24					
		4/01/24 71	202404 320-53800-34000		*	1,312.50	
		FIELD MANAGEMENT-APR24					
				GOVERNMENTAL MANAGEMENT SERVICES			5,881.13 000234
4/15/24 00035		3/31/24 11679024	202403 330-57200-34500		*	3,171.02	
		SECURITY SVCS-MAR24					
				SECURITAS SECURITY SERVICES USA, INC			3,171.02 000235
4/18/24 00020		3/28/24 072-220-	202403 320-53800-43200		*	11.61	
		4017 GREY HERON-MAR24					
				CITY OF BARTOW			11.61 000236
4/18/24 00006		4/02/24 21894	202404 320-53800-45000		*	894.00	
		FY24 PROPERTY ADDED					
				EGIS INSURANCE & RISK ADVISORS			894.00 000237
4/18/24 00019		4/18/24 04182024	202404 300-20700-10200		*	2,165.37	
		TRANSFER OF TAX RCPTS-S21					
				WIND MEADOWS SOUTH CDD/US BANK			2,165.37 000238
4/29/24 00005		4/17/24 9260	202403 310-51300-31500		*	1,576.86	
		ATTORNEY SVCS-MAR24					
				KILINSKI/VAN WYK, PLLC			1,576.86 000239
				TOTAL FOR BANK A		27,349.96	
				TOTAL FOR REGISTER		27,349.96	

SECTION 2

Wind Meadows South
Community Development District

Unaudited Financial Reporting
March 31, 2024



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Wind Meadows South

Community Development District

Combined Balance Sheet

March 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Operating Account	\$ 355,430	\$ -	\$ -	\$ -	\$ 355,430
Due From General Fund	\$ -	\$ 2,165	\$ -	\$ -	\$ 2,165
Investments:					
<u>Series 2021</u>					
Reserve	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
Revenue	\$ -	\$ 549,754	\$ -	\$ -	\$ 549,754
<u>Series 2023</u>					
Reserve	\$ -	\$ 523,525	\$ -	\$ -	\$ 523,525
Revenue	\$ -	\$ 151,300	\$ -	\$ -	\$ 151,300
Interest	\$ -	\$ 363	\$ -	\$ -	\$ 363
Construction	\$ -	\$ -	\$ 3,843	\$ -	\$ 3,843
Total Assets	\$ 355,430	\$ 1,487,107	\$ 3,843	\$ -	\$ 1,846,380
Liabilities:					
Accounts Payable	\$ 6,102	\$ -	\$ -	\$ -	\$ 6,102
Retainage Payable	\$ -	\$ -	\$ 165,011	\$ -	\$ 165,011
Due To Debt Service	\$ 2,165	\$ -	\$ -	\$ -	\$ 2,165
Total Liabilities	\$ 8,267	\$ -	\$ 165,011	\$ -	\$ 173,278
Fund Balances:					
Restricted for:					
Debt Service - Series 2021	\$ -	\$ 811,919	\$ -	\$ -	\$ 811,919
Debt Service - Series 2023	\$ -	\$ 675,188	\$ -	\$ -	\$ 675,188
Capital Projects - Series 2023	\$ -	\$ -	\$ (161,168)	\$ -	\$ (161,168)
Unassigned	\$ 347,163	\$ -	\$ -	\$ -	\$ 347,163
Total Fund Balances	\$ 347,163	\$ 1,487,107	\$ (161,168)	\$ -	\$ 1,673,102
Total Liabilities & Fund Balance	\$ 355,430	\$ 1,487,107	\$ 3,843	\$ -	\$ 1,846,380

Wind Meadows South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
Revenues				
Assessments - Tax Roll	\$ 475,662	\$ 475,662	\$ 469,290	\$ (6,372)
Assessments - Direct	\$ 97,192	\$ 72,894	\$ 72,894	\$ -
Total Revenues	\$ 572,854	\$ 548,556	\$ 542,184	\$ (6,372)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 6,000	\$ -	\$ 6,000
Engineering	\$ 15,000	\$ 7,500	\$ 2,000	\$ 5,500
Attorney	\$ 25,000	\$ 12,500	\$ 3,607	\$ 8,893
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 900	\$ 900	\$ -
Dissemination	\$ 6,000	\$ 3,000	\$ 3,000	\$ -
Trustee Fees	\$ 9,041	\$ 4,041	\$ 4,041	\$ -
Management Fees	\$ 38,588	\$ 19,294	\$ 19,294	\$ -
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 600	\$ 600	\$ -
Postage & Delivery	\$ 1,000	\$ 500	\$ 370	\$ 130
Insurance	\$ 6,325	\$ 6,325	\$ 5,563	\$ 762
Printing & Binding	\$ 1,000	\$ 500	\$ -	\$ 500
Legal Advertising	\$ 7,500	\$ 3,750	\$ 1,926	\$ 1,824
Contingency	\$ 1,000	\$ 500	\$ 1,736	\$ (1,236)
Office Supplies	\$ 625	\$ 313	\$ 11	\$ 301
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 137,154	\$ 71,797	\$ 49,122	\$ 22,675

Operations and Maintenance Expenditures

Field Operations

Property Insurance	\$ 7,500	\$ 7,500	\$ 13,043	\$ (5,543)
Field Management	\$ 15,750	\$ 7,875	\$ 7,875	\$ -
Landscape Maintenance	\$ 145,000	\$ 72,500	\$ 49,385	\$ 23,115
Landscape Replacement	\$ 20,000	\$ 10,000	\$ -	\$ 10,000
Lake Maintenance	\$ 3,500	\$ 1,750	\$ 1,350	\$ 400
Streetlights	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Electric - Field	\$ 5,500	\$ 2,750	\$ -	\$ 2,750
Water & Sewer - Field	\$ 50,000	\$ 25,000	\$ 20,805	\$ 4,195
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,250	\$ -	\$ 1,250
Irrigation Repairs	\$ 8,000	\$ 4,000	\$ 466	\$ 3,534
General Repairs & Maintenance	\$ 15,000	\$ 7,500	\$ 1,821	\$ 5,679
Field Contingency	\$ 7,500	\$ 3,750	\$ -	\$ 3,750
Subtotal Field Expenditures	\$ 295,250	\$ 151,375	\$ 94,746	\$ 56,629

Wind Meadows South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
Amenity Expenditures				
Amenity - Electric	\$ 18,000	\$ 9,000	\$ 5,694	\$ 3,306
Amenity - Water	\$ 10,000	\$ 5,000	\$ 757	\$ 4,243
Internet	\$ 3,000	\$ 1,500	\$ 883	\$ 617
Pest Control	\$ 2,200	\$ 1,100	\$ 720	\$ 380
Janitorial Service	\$ 15,000	\$ 7,500	\$ 6,060	\$ 1,440
Security Services	\$ 27,500	\$ 13,750	\$ 4,507	\$ 9,243
Pool Maintenance	\$ 30,000	\$ 15,000	\$ 15,000	\$ -
Amenity Repairs & Maintenance	\$ 12,000	\$ 6,000	\$ 2,535	\$ 3,465
Amenity Access Management	\$ 5,250	\$ 2,625	\$ 4,490	\$ (1,865)
Contingency	\$ 7,500	\$ 3,750	\$ -	\$ 3,750
Subtotal Amenity Expenditures	\$ 130,450	\$ 65,225	\$ 40,645	\$ 24,580
Total Operations and Maintenance:	\$ 425,700	\$ 216,600	\$ 135,391	\$ 81,209
<u>Other Expenditures</u>				
Capital Reserve - Transfer In (Out)	\$ (10,000)	\$ -	\$ 5,000	\$ 5,000
Total Other Expenditures	\$ (10,000)	\$ -	\$ 5,000	\$ 5,000
Total Expenditures	\$ 572,854	\$ 288,397	\$ 179,513	\$ 103,884
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 362,671	
Fund Balance - Beginning	\$ -	\$ -	\$ (15,508)	
Fund Balance - Ending	\$ -	\$ -	\$ 347,163	

Wind Meadows South

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 520,000	\$ 520,000	\$ 513,028	\$ (6,972)
Assessments - Lot Closings	\$ -	\$ -	\$ 125,635	\$ 125,635
Interest	\$ -	\$ -	\$ 11,098	\$ 11,098
Total Revenues	\$ 520,000	\$ 520,000	\$ 649,761	\$ 129,761
<u>Expenditures:</u>				
Interest - 11/1	\$ 163,091	\$ 163,091	\$ 163,091	\$ -
Principal - 5/1	\$ 195,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 163,091	\$ -	\$ -	\$ -
Total Expenditures	\$ 521,183	\$ 163,091	\$ 163,091	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,183)	\$ 356,909	\$ 486,670	\$ 129,761
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (125,635)	\$ (125,635)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (125,635)	\$ (125,635)
Net Change in Fund Balance	\$ (1,183)		\$ 361,035	
Fund Balance - Beginning	\$ 190,708		\$ 450,885	
Fund Balance - Ending	\$ 189,525		\$ 811,919	

Wind Meadows South

Community Development District

Debt Service Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 15,019	\$ 15,019
Total Revenues	\$ -	\$ -	\$ 15,019	\$ 15,019
<u>Expenditures:</u>				
Interest - 11/1	\$ -	\$ -	\$ 195,347	\$ (195,347)
Total Expenditures	\$ -	\$ -	\$ 195,347	\$ (195,347)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (180,327)	\$ 210,366
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ -	\$ -	\$ 125,998	\$ 125,998
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 125,998	\$ 125,998
Net Change in Fund Balance	\$ -		\$ (54,329)	
Fund Balance - Beginning	\$ 165,371		\$ 729,517	
Fund Balance - Ending	\$ 165,371		\$ 675,188	

Wind Meadows South

Community Development District

Capital Projects Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 18,475	\$ 18,475
Total Revenues	\$ -	\$ -	\$ 18,475	\$ 18,475
<u>Expenditures:</u>				
Capital Outlay - Construction	\$ -	\$ -	\$ 1,452,922	\$ (1,452,922)
Total Expenditures	\$ -	\$ -	\$ 1,452,922	\$ (1,452,922)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (1,434,447)	\$ 1,471,397
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (363)	\$ (363)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (363)	\$ (363)
Net Change in Fund Balance	\$ -	\$ -	\$ (1,434,810)	
Fund Balance - Beginning	\$ -		\$ 1,273,643	
Fund Balance - Ending	\$ -		\$ (161,168)	

Wind Meadows South

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/24	Thru 03/31/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 10,000	\$ -	\$ (5,000)	\$ (5,000)
Total Other Financing Sources (Uses)	\$ 10,000	\$ -	\$ (5,000)	\$ (5,000)
Net Change in Fund Balance	\$ 10,000		\$ (5,000)	
Fund Balance - Beginning	\$ 10,000		\$ 5,000	
Fund Balance - Ending	\$ 20,000		\$ -	

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	\$ -	\$ 3,470	\$ 458,724	\$ 4,734	\$ 1,169	\$ 1,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	469,290
Assessments - Direct	\$ 72,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	72,894
Total Revenues	\$ 72,894	\$ 3,470	\$ 458,724	\$ 4,734	\$ 1,169	\$ 1,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	542,184
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ -	\$ 250	\$ 1,375	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000
Attorney	\$ 1,299	\$ 1,462	\$ 367	\$ 403	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,607
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Dissemination	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000
Trustee Fees	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,041
Management Fees	\$ 3,216	\$ 3,216	\$ 3,216	\$ 3,216	\$ 3,216	\$ 3,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,294
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600
Postage & Delivery	\$ 56	\$ 23	\$ 14	\$ 218	\$ 43	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	370
Insurance	\$ 5,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,563
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 1,533	\$ -	\$ -	\$ -	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,926
Contingency	\$ 38	\$ 38	\$ 39	\$ 38	\$ 1,541	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,736
Office Supplies	\$ 1	\$ 3	\$ 6	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 17,630	\$ 9,783	\$ 5,766	\$ 4,626	\$ 6,920	\$ 4,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,122

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	\$ 13,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,043
Field Management	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,875
Landscape Maintenance	\$ 8,231	\$ 8,231	\$ 8,231	\$ 8,231	\$ 8,231	\$ 8,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,385
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ 225	\$ -	\$ 450	\$ 225	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,350
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric - Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer - Field	\$ 1,689	\$ 1,674	\$ 3,048	\$ 5,615	\$ 4,479	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,805
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	466
General Repairs & Maintenance	\$ -	\$ -	\$ 1,631	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,821
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Field Expenses	\$ 24,500	\$ 11,217	\$ 14,673	\$ 15,383	\$ 14,904	\$ 14,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	94,746
Amenity Expenditures													
Amenity - Electric	\$ 1,122	\$ 1,165	\$ 1,114	\$ 768	\$ 762	\$ 763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,694
Amenity - Water	\$ 141	\$ 156	\$ 146	\$ 111	\$ 91	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	757
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	883
Pest Control	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	720
Janitorial Service	\$ 1,010	\$ 1,000	\$ 1,010	\$ 1,010	\$ 1,020	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,060
Security Services	\$ -	\$ -	\$ -	\$ 690	\$ 645	\$ 3,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,507
Pool Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,000
Amenity Repairs & Maintenance	\$ 591	\$ 243	\$ 541	\$ 650	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,535
Amenity Access Management	\$ 1,770	\$ 970	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,490
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Amenity Expenses	\$ 7,254	\$ 6,154	\$ 5,869	\$ 6,287	\$ 6,086	\$ 8,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,645
Total Operations and Maintenance:	\$ 31,754	\$ 17,371	\$ 20,541	\$ 21,670	\$ 20,990	\$ 23,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135,391
Other Expenditures													
Capital Reserves - Transfer	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Total Other Expenditures	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Total Expenditures	\$ 44,385	\$ 27,154	\$ 26,307	\$ 26,296	\$ 27,909	\$ 27,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	179,513
Excess Revenues (Expenditures)	\$ 28,509	\$ (23,684)	\$ 432,417	\$ (21,562)	\$ (26,740)	\$ (26,269)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	362,671

Wind Meadows South
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

ON ROLL ASSESSMENTS

Gross Assessment: \$ 511,467.84 \$ 559,137.28 \$ 1,070,605.12
Net Assessments \$ 475,665.09 \$ 519,997.67 \$ 995,662.76

								48%	52%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraise.	Net Receipts	General Fund	2021 Debt Service	Total
11/17/23	11/01/23-11/05/23	\$ 2,573.57	\$ 102.94	\$ 49.41	\$ -	\$ -	\$ 2,421.22	\$ 1,156.71	\$ 1,264.51	\$ 2,421.22
11/24/23	11/06/23-11/12/23	\$ 5,147.14	\$ 205.87	\$ 98.83	\$ -	\$ -	\$ 4,842.44	\$ 2,313.41	\$ 2,529.03	\$ 4,842.44
12/8/23	11/13/23-11/22/23	\$ 18,014.99	\$ 720.57	\$ 345.89	\$ -	\$ -	\$ 16,948.53	\$ 8,096.94	\$ 8,851.59	\$ 16,948.53
12/21/23	11/23/23-11/30/23	\$ 756,629.58	\$ 30,264.27	\$ 14,527.31	\$ -	\$ -	\$ 711,838.00	\$ 340,071.46	\$ 371,766.54	\$ 711,838.00
12/29/23	12/01/23-12/15/23	\$ 257,357.00	\$ 10,293.81	\$ 4,941.26	\$ -	\$ -	\$ 242,121.93	\$ 115,670.64	\$ 126,451.29	\$ 242,121.93
12/31/23	Inv#4652090	\$ -	\$ -	\$ -	\$ -	\$ 10,706.05	\$ (10,706.05)	\$ (5,114.68)	\$ (5,591.37)	\$ (10,706.05)
1/10/24	12/16/23-12/31/23	\$ 7,720.71	\$ 257.36	\$ 149.27	\$ -	\$ -	\$ 7,314.08	\$ 3,494.21	\$ 3,819.87	\$ 7,314.08
1/16/24	10/01/2023-12/31/23	\$ -	\$ -	\$ -	\$ 2,594.78	\$ -	\$ 2,594.78	\$ 1,239.62	\$ 1,355.16	\$ 2,594.78
2/9/24	01/01/24-01/31/24	\$ 2,573.57	\$ 77.21	\$ 49.93	\$ -	\$ -	\$ 2,446.43	\$ 1,168.75	\$ 1,277.68	\$ 2,446.43
3/13/24	02/01/24-02/29/24	\$ 2,573.57	\$ 25.73	\$ 50.96	\$ -	\$ -	\$ 2,496.88	\$ 1,192.85	\$ 1,304.03	\$ 2,496.88
Total		\$ 1,052,590.13	\$ 41,947.76	\$ 20,212.86	\$ 2,594.78	\$ 10,706.05	\$ 982,318.24	\$ 469,289.91	\$ 513,028.33	\$ 982,318.24

98.66%	Net Percent Collected
\$ 13,344.52	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Wind Meadows South 2, LLC 2024-01					Net Assessments	\$ 618,391.49	\$ 97,191.49	\$ 521,200.00
Date Received	Due Date	Check Number	O&M		Series 2023 Debt	Amount Received	General Fund	Series 2023
10/18/23	10/1/23	1077	\$ 48,595.75		\$ -	\$ 48,595.75	\$ 48,595.75	
2/21/24	2/1/24	1134	\$ 24,297.87		\$ -	\$ 24,297.87	\$ 24,297.87	
	4/1/24		\$ -		\$ 316,837.50			
	5/1/24		\$ 24,297.87		\$ -			
	10/1/24		\$ -		\$ 204,362.50			
			\$ 97,191.49		\$ 521,200.00	\$ 72,893.62	\$ 72,893.62	\$ -

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		\$9,335,000
LESS: PRINCIPAL PAYMENT 05/1/23		(\$190,000)
CURRENT BONDS OUTSTANDING		\$9,145,000

SERIES 2023, SPECIAL ASSESSMENT BONDS		
INTEREST RATES:	4.500%, 5.400%, 5.625%	
MATURITY DATE:	5/1/2053	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$523,525	
RESERVE FUND BALANCE	\$523,525	
BONDS OUTSTANDING - 05/11/23		\$7,655,000
CURRENT BONDS OUTSTANDING		\$7,655,000

SECTION 3



April 19, 2024

Samantha Ham – Recording Secretary
Wind Meadows South CDD
219 E. Livingston Street
Orlando, Florida 32801-1508



RE: Wind Meadows South Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **417** voters within the Wind Meadows South Community Development District. This number of registered voters in said District is as of **April 15, 2024**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Lori Edwards".

Lori Edwards
Supervisor of Elections
Polk County, Florida