



**WINSTON TRAILS EAST
COMMUNITY DEVELOPMENT
DISTRICT**

**PALM BEACH COUNTY
REGULAR BOARD MEETING
SEPTEMBER 9, 2024
6:30 P.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.winstontrailseastcdd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

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AGENDA
WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT
Recreation Center
5980 Winston Trails Boulevard
Lake Worth, Florida 33463
REGULAR BOARD MEETING
September 9, 2024
6:30 P.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
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- G. Old Business
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- I. Auditor Selection Committee
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- J. Administrative Matters
- K. Board Members Comments
- L. Adjourn

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune
News Herald | The Palm Beach Post
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Winston Trails Comm Dev Dist
Winston Trails Comm Dev Dist
2501 BURNS RD
STE A

PALM BEACH GARDENS FL 334105207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

10/06/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/06/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

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DENISE ROBERTS
Notary Public
State of Wisconsin

WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Winston Trails East Community Development District will hold Regular Meetings of 6:30 p.m. at the Recreation Center of 5980 Winston Trails Boulevard, Lake Worth, Florida 33463, on the following dates:

October 16, 2023
November 13, 2023
December 11, 2023
January 8, 2024
February 12, 2024
March 11, 2024
April 8, 2024
May 13, 2024
June 10, 2024
July 8, 2024
August 12, 2024
September 9, 2024

The purpose of the meetings is to conduct any business coming before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore, at the location of these meetings there will be a speaker telephone present so that interested persons can attend the meetings at the above location and be fully informed of the discussions taking place either in person or by telephone communication. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT

www.winstontrailsseastcdd.org
Oct. 6, 2023 #9342034

**WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JUNE 10, 2024**

A. CALL TO ORDER

District Manager Jason Pierman called the June 10, 2024, Regular Board Meeting of the Winston Trails East Community Development District (the “District”) to order at 6:38 p.m. in the Recreation Center located at 5980 Winston Trails Boulevard, Lake Worth, Florida 33463.

B. PROOF OF PUBLICATION

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in *The Palm Beach Post* on October 6, 2023, as part of the District’s Fiscal Year 2023/2024 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Pierman determined that the attendance of Chairman John Puleo, Vice Chairman Charles “Randy” Palo and Supervisors Debra Barreiro and Pedro Raphael (via phone) constituted a quorum and it was in order to proceed with the meeting.

Also in attendance was District Manager Jason Pierman of Special District Services, Inc.

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. April 8, 2024, Regular Board Meeting

Mr. Pierman presented the minutes of the April 8, 2024, Regular Board Meeting and asked if there were any questions or comments.

There being none, a **motion** was made by Mr. Palo, seconded by Mr. Puleo and unanimously passed approving the minutes of the April 8, 2024, Regular Board Meeting, as presented.

Mr. Pierman then recessed the Regular Board Meeting and opened the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Mr. Pierman presented proof of publication that notice of the Public Hearing had been published in *The Palm Beach Post* on May 21, 2024, and May 28, 2024, as legally required.

2. Receive Public Comment on Adopting a Fiscal Year 2024/2025 Final Budget

There was no public comment concerning the adoption of a Fiscal Year 2024/2025 Final Budget.

3. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Final Budget

Mr. Pierman presented Resolution No. 2024-02, entitled:

RESOLUTION NO. 2024-02

A RESOLUTION OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2024/2025 BUDGET.

A **motion** was made by Ms. Barreiro, seconded by Mr. Puleo and passed unanimously adopting Resolution No. 2024-02, as presented.

Mr. Pierman then closed the Public Hearing and reconvened the Regular Board Meeting.

H. OLD BUSINESS

There were no Old Business items to come before the Board.

I. NEW BUSINESS

1. Consider Resolution No. 2024-03 – Adopting a Fiscal Year 2024/2025 Meeting Schedule

Resolution No. 2024-03 was presented, entitled:

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Pierman explained that the October and November dates both fell on holidays. Following discussion, the Board agreed to delete those dates, and hold the amended budget meeting in September.

A **motion** was made by Mr. Palo, seconded by Mr. Puleo and passed unanimously adopting Resolution No. 2024-02, as amended.

2. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Mr. Pierman stated that the existing contract for auditing services was ending, and that it was appropriate to solicit for auditing services.

A **motion** was made Mr. Palo, seconded by Mr. Puleo and unanimously passed appointing the entire District Board as the Audit Selection Committee.

Sitting as the Audit Selection Committee, a **motion** was made by Mr. Palo, seconded by Mr. Puleo and unanimously passed approving the audit selection criteria.

J. ADMINISTRATIVE MATTERS
1. Announce Qualifying Period

Mr. Pierman announced that the qualifying period to register to run for Seats 1, 2, and 3 runs from noon on June 10th through noon on June 14th.

K. BOARD MEMBER COMMENTS

Mr. Pierman noted that the next meeting was scheduled for September 9, 2024.

L. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Barreiro, seconded by Mr. Puleio and unanimously passed adjourning the Regular Board Meeting at 6:46 p.m.

Secretary/Assistant Secretary

Chair/Vice-Chair

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Winston Trails East Community Development District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

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

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of September, 2024.

ATTEST:

**WINSTON TRAILS EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (yes/no)
- Meeting minutes and post-meeting action completed (yes/no)
- District records retained as required by law (yes/no)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (yes/no)
- District amended budget at end of fiscal year (yes/no)
- District accounts receivable/payable processed for the year (yes/no)
- “No findings” for annual financial audit (yes/no)
 - o If “yes” explain

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (yes/no)
- Contracted Services in force for all District operations (yes/no)
- Permits in compliance (yes/no)

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Winston Trails East Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINSTON TRAILS EAST COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 9th day of September, 2024.

ATTEST:

**WINSTON TRAILS EAST
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Winston Trails (East)
Community Development District

**Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

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- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
O & M Assessments	61,505	61,826	61,826
Debt Assessments	238,259	237,922	237,922
Other Revenues	0	0	0
Interest Income	180	6,500	6,424
TOTAL REVENUES	\$ 299,944	\$ 306,248	\$ 306,172
EXPENDITURES			
Supervisor Fees	4,000	3,400	2,400
Payroll Taxes (Employer)	320	274	184
Engineering/Inspections	2,500	2,500	2,199
Management	18,000	18,000	16,500
Legal	1,500	1,250	768
Assessment Roll	5,000	5,000	0
Audit Fees	3,600	3,600	0
Insurance	6,800	6,594	6,594
Legal Advertisements	1,000	1,350	861
Miscellaneous	700	750	684
Postage	175	75	53
Office Supplies	325	200	158
Dues & Subscriptions	175	175	175
Trustee Fee	5,100	5,100	5,100
Website Management	2,000	2,000	1,833
Contingency	6,800	3,400	0
TOTAL EXPENDITURES	\$ 57,995	\$ 53,668	\$ 37,509
REVENUES LESS EXPENDITURES	\$ 241,949	\$ 252,580	\$ 268,663
Bond Payments	(223,964)	(226,759)	(226,759)
BALANCE	\$ 17,985	\$ 25,821	\$ 41,904
County Appraiser & Tax Collector Fee	(5,995)	(3,435)	(3,435)
Discounts For Early Payments	(11,990)	(11,182)	(11,182)
EXCESS/ (SHORTFALL)	\$ -	\$ 11,204	\$ 27,287
Carryover From Prior Year	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 11,204	\$ 27,287
FUND BALANCE AS OF 9/30/23		\$132,020	
FY 2023/2024 ACTIVITY		\$11,204	
FUND BALANCE AS OF 9/30/24		\$143,224	

AMENDED FINAL BUDGET
WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Interest Income	50	6,700	6,670
NAV Tax Collection	223,964	226,759	226,759
Prepaid Bond Collection	0	0	0
Total Revenues	\$ 224,014	\$ 233,459	\$ 233,429
EXPENDITURES			
Principal Payments	180,000	180,000	180,000
Interest Payments	44,014	48,393	48,393
Total Expenditures	\$ 224,014	\$ 228,393	\$ 228,393
Excess/ (Shortfall)	\$ -	\$ 5,066	\$ 5,036

FUND BALANCE AS OF 9/30/23	\$95,097
FY 2023/2024 ACTIVITY	\$5,066
FUND BALANCE AS OF 9/30/24	\$100,163

Notes

Reserve Fund Balance = \$22,784*. Revenue Fund Balance = \$71,495*.

Redemption Account Balance = \$5,884*

Revenue Fund Balance To Be Used To Make 11/1/2024 Interest Payment Of \$19,950.

* Approximate Amounts

Series 2008 Refunding Bond Information

Original Par Amount =	\$2,890,000	Annual Principal Payments Due:
Interest Rate =	4.76%	May 1st
Issue Date =	September 2008	Annual Interest Payments Due:
Maturity Date =	May 2028	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$820,000	

September 9, 2024

RE: Winston Trails East Community Development District

The Winston Trails East Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Winston Trails East Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,300.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,600.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$3,700.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$3,600.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$3,700.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.