

*Wellness Ridge
Community Development District*

Agenda

October 25, 2023

AGENDA

Wellness Ridge

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

October 18, 2023

Board of Supervisors
Wellness Ridge Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Wellness Ridge Community Development District will be held **Wednesday, October 25, 2023 at 10:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the September 27, 2023 Meeting
4. Consideration of Agreement with Amtec to Provide Arbitrage Rebate Calculation Services for the Series 2023 Bonds
5. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2023
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Request #18 - #19
7. Other Business
 - A. Discussion of Pending Plat Conveyances
 - B. Status of Permit Transfers
8. Supervisor's Requests
9. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Jan Carpenter, District Counsel
John Prowell, District Engineer

Enclosures

MINUTES

MINUTES OF MEETING
WELLNESS RIDGE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Wellness Ridge Community Development District was held Wednesday, September 27, 2023 at 10:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman <i>by telephone</i>
Brent Kewley	Assistant Secretary
Christopher Forbes	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
John Prowell	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the August 23, 2023 Meeting

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the minutes of the August 23, 2023 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Consideration of Drainage Easement with Lake County, Florida

Ms. Trucco: We were contacted by a lawyer for Lennar about a request from Lake County to permit a drainage easement into two stormwater ponds that the CDD will eventually own and maintain. Included in your agenda package is the form of easement and two legal descriptions. We

are waiting for two notices of termination and two notices of commencement that Lennar is working on. I passed out a drainage easement with our standard comments and highlighted the indemnification language.

Mr. Morgan: I'm good with doing what we did at Bridgewalk where we don't charge the County.

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the drainage easement was approved in substantial form to include the indemnification and hold harmless clause subject to staff sign off and sign off by the Chairman.

FIFTH ORDER OF BUSINESS

Consideration of Interlocal Agreement with Lake County, Florida for Wellness Way Street Lighting

Ms. Trucco: This is a standard interlocal agreement for the CDD to temporarily operate streetlighting, landscaping and irrigation on the county's roadways, which is the portion of Wellness Way that is owned by the county. The CDD would agree to temporarily maintain and operate streetlighting and landscaping and irrigation on the county owned roadway until the formation of a municipal service taxing unit by the county.

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the interlocal agreement with Lake County to temporarily operate streetlighting and maintain landscaping and irrigation on the county owned roadway until the formation of an MSTU by the county was approved in substantial form and subject to staff signoff and signoff by Mr. Forbes.

SIXTH ORDER OF BUSINESS

Consideration of Developer Funding Agreement with Lennar Homes

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the Fiscal Year 2024 funding agreement with Lennar Homes, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being no comments, the next item followed.

B. Engineer

Mr. Forbes stated I would like to get an ownership and maintenance map.

Mr. Prowell stated I will have that next month.

C. District Manager’s Report

i. Balance Sheet and Income Statement

A copy of the financials was included in the agenda package. No Board action was required.

ii. Ratification of Funding Requests 16 & 17

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor funding requests 16 & 17, were ratified.

iii. Approval of Fiscal Year 2024 Meeting Schedule

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the notice indicating the Fiscal Year 2024 meetings will be held on the fourth Wednesday of the month, was approved.

EIGHTH ORDER OF BUSINESS Other Business

A. Discussion of Pending Plat Conveyances

B. Status of Permit Transfers

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Supervisor’s Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Morgan seconded by Mr. Kewley with all in favor the meeting adjourned at 11:07 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

**Arbitrage Rebate Computation
Proposal For
Wellness Ridge
Community Development District
(Lake County, Florida)
\$7,855,000 Special Assessment Bonds,
Series 2023 (Assessment Area One)**





AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

October 11, 2023

Wellness Ridge Community Development District
c/o Ms. Katie Costa
Director of Accounting Services
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$7,855,000 Wellness Ridge Community Development District (Lake County, Florida),
Special Assessment Bonds, Series 2023 (Assessment Area One)

Dear Ms. Costa:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Wellness Ridge Community Development District (the “District”) Series 2023 (Assessment Area One) bond issue (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 7,000 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, Windward and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to Broward County and the Town of Palm Beach in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Lubbock (TX) and the States of Connecticut, Montana, Mississippi, West Virginia, Vermont and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District’s Bonds. We have established a "bond year end" of April 20th, based upon the anniversary of the closing date of the Bonds in April 2023.

Proposal

We are proposing rebate computation services based on the following:

- \$7,855,000 Series 2023 (Assessment Area One) Bonds
- Fixed Rate Debt
- Acquisition & Construction, Debt Service Reserve, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2023 (Assessment Area One) Bonds is \$450 per year and will encompass all activity from April 20, 2023, the date of the closing, through April 20, 2028, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$7,855,000 Series 2023 (Assessment Area One) Bonds

Report Date	Type of Report	Period Covered	Fee
April 30, 2024	Rebate and Opinion	Closing – April 30, 2024	\$ 450
April 30, 2025	Rebate and Opinion	Closing – April 30, 2025	\$ 450
April 30, 2026	Rebate and Opinion	Closing – April 30, 2026	\$ 450
April 30, 2027	Rebate and Opinion	Closing – April 30, 2027	\$ 450
April 20, 2028	Rebate and Opinion	Closing – April 20, 2028	\$ 450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from April 20, 2023, the date of the closing, through each report date

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2023.

Wellness Ridge
Community Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation

By: _____

By: Michael J. Scarfo
Senior Vice President

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 23, 2023

Board of Supervisors
Wellness Ridge Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Wellness Ridge Community Development District, Lake County, Florida ("the District") for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wellness Ridge Community Development District as of and for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your representatives will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates 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 Auditor 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 Grau & Associate'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 Grau & Associates, Grau & Associates 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 GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,800 for the September 30, 2023 audit. The fees for the fiscal years 2024, 2025, 2026 and 2027 will not exceed \$4,900, \$5,000, \$5,100 and \$5,200, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Wellness Ridge Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Wellness Ridge Community Development District.

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VI

SECTION C

SECTION 1

Wellness Ridge
Community Development District

Unaudited Financial Reporting
September 30, 2023



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Wellness Ridge
Community Development District
Combined Balance Sheet
September 30, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 11,019	\$ -	\$ -	\$ 11,019
Investments:				
<i>Series 2023</i>				
Reserve	\$ -	\$ 261,231	\$ -	\$ 261,231
Revenue	\$ -	\$ 440	\$ -	\$ 440
Construction/Acquisition	\$ -	\$ -	\$ 56,330	\$ 56,330
Cost of Issuance	\$ -	\$ -	\$ 144	\$ 144
Due from Developer	\$ 2,835	\$ -	\$ -	\$ 2,835
Total Assets	\$ 13,853	\$ 261,671	\$ 56,474	\$ 331,999
Liabilities:				
Accounts Payable	\$ 6,114	\$ -	\$ -	\$ 6,114
Total Liabilities	\$ 6,114	\$ -	\$ -	\$ 6,114
Fund Balance:				
Restricted:				
Debt Service Series 2023	\$ -	\$ 261,671	\$ -	\$ 261,671
Capital Projects Series 2023	\$ -	\$ -	\$ 56,474	\$ 56,474
Unassigned	\$ 7,739	\$ -	\$ -	\$ 7,739
Total Fund Balances	\$ 7,739	\$ 261,671	\$ 56,474	\$ 325,885
Total Liabilities & Fund Balance	\$ 13,853	\$ 261,671	\$ 56,474	\$ 331,999

Wellness Ridge
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
Revenues:				
Developer Contributions	\$ 138,178	\$ 138,178	\$ 86,586	\$ (51,592)
Total Revenues	\$ 138,178	\$ 138,178	\$ 86,586	\$ (51,592)
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 7,000	\$ 5,000
FICA Expenditures	\$ 918	\$ 918	\$ 536	\$ 383
Engineering	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Attorney	\$ 25,000	\$ 25,000	\$ 18,848	\$ 6,152
Annual Audit	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450
Dissemination	\$ 5,000	\$ 5,000	\$ 1,458	\$ 3,542
Trustee Fees	\$ 4,050	\$ 4,050	\$ -	\$ 4,050
Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 171	\$ 829
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 1,000	\$ 181	\$ 819
Legal Advertising	\$ 10,000	\$ 10,000	\$ 3,693	\$ 6,307
Other Current Charges	\$ 5,000	\$ 5,000	\$ 290	\$ 4,710
Office Supplies	\$ 625	\$ 625	\$ 3	\$ 622
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 138,178	\$ 138,178	\$ 80,355	\$ 57,823
<i>Operations & Maintenance</i>				
Landscaping Maintenance	\$ -	\$ -	\$ 6,300	\$ (6,300)
Electric	\$ -	\$ -	\$ 485	\$ (485)
Water & Sewer	\$ -	\$ -	\$ 38	\$ (38)
Total Operations & Maintenance	\$ -	\$ -	\$ 6,823	\$ (6,823)
Total Expenditures	\$ 138,178	\$ 138,178	\$ 87,179	\$ 50,999
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (592)	\$ (592)
Fund Balance - Beginning	\$ -	\$ -	\$ 8,332	\$ 8,332
Fund Balance - Ending	\$ -	\$ -	\$ 7,739	\$ 7,739

Wellness Ridge
Community Development District
Debt Service Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 4,962	\$ 4,962
Total Revenues	\$ -	\$ -	\$ 4,962	\$ 4,962
Expenditures:				
Interest - 12/15	\$ -	\$ -	\$ -	\$ -
Principal - 06/15	\$ -	\$ -	\$ -	\$ -
Interest - 06/15	\$ -	\$ -	\$ 61,769	\$ (61,769)
Total Expenditures	\$ -	\$ -	\$ 61,769	\$ (61,769)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (56,808)	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 323,000	\$ 323,000
Transfer In/(Out)	\$ -	\$ -	\$ (4,522)	\$ (4,522)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 318,479	\$ 318,479
Net Change in Fund Balance	\$ -	\$ -	\$ 261,671	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 261,671	

Wellness Ridge
Community Development District
Capital Projects Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2023

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 61,658	\$ 61,658
Total Revenues	\$ -	\$ -	\$ 61,658	\$ 61,658
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 7,118,557	\$ (7,118,557)
Capital Outlay - COI	\$ -	\$ -	\$ 377,975	\$ (377,975)
Total Expenditures	\$ -	\$ -	\$ 7,496,532	\$ (7,496,532)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (7,434,874)	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 7,532,000	\$ 7,532,000
Issuance Discount	\$ -	\$ -	\$ (45,173)	\$ (45,173)
Transfer In/(Out)	\$ -	\$ -	\$ 4,522	\$ 4,522
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 7,491,348	\$ 7,491,348
Net Change in Fund Balance	\$ -	\$ -	\$ 56,474	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 56,474	

Wellness Ridge
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 8,772	\$ 6,779	\$ 5,844	\$ 5,970	\$ 4,778	\$ 9,274	\$ 12,098	\$ 7,058	\$ 6,851	\$ 5,362	\$ 5,935	\$ 7,865	\$ 86,586
Total Revenues	\$ 8,772	\$ 6,779	\$ 5,844	\$ 5,970	\$ 4,778	\$ 9,274	\$ 12,098	\$ 7,058	\$ 6,851	\$ 5,362	\$ 5,935	\$ 7,865	\$ 86,586
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,000	\$ 1,800	\$ 1,000	\$ 800	\$ -	\$ -	\$ 800	\$ 7,000
FICA Expenditures	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ 77	\$ 138	\$ 77	\$ 61	\$ -	\$ -	\$ 61	\$ 536
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,466	\$ 2,210	\$ 261	\$ 3,692	\$ 1,476	\$ 4,114	\$ 1,708	\$ 2,319	\$ 238	\$ 59	\$ 1,305	\$ -	\$ 18,848
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 1,458
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 14	\$ 2	\$ 35	\$ 38	\$ 20	\$ 8	\$ 3	\$ 1	\$ 44	\$ 4	\$ 2	\$ 2	\$ 171
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ 5	\$ 16	\$ 1	\$ 20	\$ 14	\$ 83	\$ 5	\$ 5	\$ -	\$ -	\$ 32	\$ 181
Legal Advertising	\$ 1,805	\$ 110	\$ 171	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529	\$ -	\$ 3,693
Other Current Charges	\$ -	\$ -	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 46	\$ 38	\$ 38	\$ 38	\$ 290
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 12,044	\$ 5,910	\$ 4,171	\$ 9,115	\$ 5,099	\$ 8,796	\$ 7,316	\$ 7,301	\$ 5,068	\$ 3,976	\$ 6,750	\$ 4,808	\$ 80,355
<i>Operations & Maintenance</i>													
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 6,300
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485	\$ 485
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 38
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,423	\$ 6,823
Total Expenditures	\$ 12,044	\$ 5,910	\$ 4,171	\$ 9,115	\$ 5,099	\$ 9,696	\$ 8,216	\$ 8,201	\$ 5,968	\$ 4,876	\$ 7,650	\$ 6,232	\$ 87,179
Excess Revenues (Expenditures)	\$ (3,271)	\$ 869	\$ 1,672	\$ (3,146)	\$ (322)	\$ (422)	\$ 3,882	\$ (1,143)	\$ 883	\$ 486	\$ (1,715)	\$ 1,633	\$ (592)

Wellness Ridge

Community Development District

Long Term Debt Report

SERIES 2023, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	4.250%, 5.125%, 5.375%	
MATURITY DATE:	6/15/2053	
OPTIONAL REDEMPTION DATE:	6/15/2033	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$261,231	
RESERVE FUND BALANCE	\$261,231	
BONDS OUTSTANDING - 04/20/23		\$7,855,000
CURRENT BONDS OUTSTANDING		\$7,855,000

SECTION 2

Wellness Ridge
Community Development District

FY23 Funding Request #18
September 21, 2023

Bill to: Lennar

	General Fund FY2023	General Fund FY2024
1 EGIS Insurance & Risk Advisors, LLC Invoice # 19233 - FY2024 Insurance Policy		\$ 5,200.00
2 Latham, Luna, Eden & Beaudine LLP Invoice # 120287 - General Counsel - August 2023	\$ 1,246.34	
Invoice # 120288 - Conveyances - July/August 2023	\$ 59.00	
	\$ 1,305.34	\$ 5,200.00
	Total:	\$ 6,505.34

Please make check payable to:

Wellness Ridge Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822



INVOICE

Customer	Wellness Ridge Community Development District
Acct #	1207
Date	08/29/2023
Customer Service	Kristina Rudez
Page	1 of 1

Wellness Ridge Community Development District
 c/o Government Management Services, LLC
 219 E Livingston St
 Orlando, FL 32801

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#19233
100123892	

Thank You

Please detach and return with payment



Customer: Wellness Ridge Community Development District

Invoice	Effective	Transaction	Description	Amount
19233	10/01/2023	Renew policy	Policy #100123892 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 8/29/2023	5,200.00

Total

Received 9/15/23

\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
 Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939 sclimer@egisadvisors.com	Date
		08/29/2023



LATHAM, LUNA,
EDEN & BEAUDINE,
ATTORNEYS AT LAW

201 S. ORANGE AVE, STE 1400
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32801

September 5, 2023

Invoice #: 120287
Federal ID #:59-3366512

Wellness Ridge CDD
219 East Livingston Street
Orlando, FL 32801

Matter ID: 10080-001 General Matters

For Professional Services Rendered:

Date	Initials	Description	Hours	Amount
8/21/2023	JEL	Review agenda, minutes and task list for Board of Supervisors' meeting; prepare for meeting.	0.40	\$118.00
8/23/2023	JEL	Attend Board of Supervisors' meeting and prepared task list following same.	2.80	\$826.00
8/23/2023	KET	Assisted with the conveyance of real property tracts in Phase 1A from the Developer.	0.20	\$60.00
8/24/2023	JEL	Review updated title report; review Requisition #1 agreement; email to District Engineer and Lennar regarding turnover deadline	0.40	\$118.00
8/30/2023	KET	Email correspondence with Lennar regarding evidence of Chairman's signing authority. Pulled District's records regarding same.	0.30	\$90.00
Total Professional Services:			4.10	\$1,212.00

For Disbursements Incurred:

8/23/2023		Payment disbursement sent to Kristen Trucco for Travel to and from Board Meeting on 08.23.2023		\$34.34
Total Disbursements Incurred:				\$34.34

Total \$1,246.34
Previous Balance \$59.00 pd 8/31/23
ck42

Payments & Credits

<u>Date</u>	<u>Type</u>	<u>Notes</u>	<u>Amount</u>
			Payments & Credits \$0.00
			Total Due \$1,305.34 \$1,246.34

Received 9/14/23



LATHAM, LUNA,
EDEN BEAUDIN,
LLP

201 S. ORANGE AVE, STE 1400
POST OFFICE BOX 3353
ORLANDO, FLORIDA 32801

September 5, 2023

Invoice #: 120288
Federal ID #:59-3366512

Wellness Ridge CDD
219 East Livingston Street
Orlando, FL 32801

Matter ID: 10080-004 Conveyances/Requisitions

For Professional Services Rendered:

7/24/2023	JEL	Review billing entries for bond requisition and conveyances	0.10	\$29.50
8/23/2023	JEL	Email to Fidelity regarding updated title order for Phase 1A	0.10	\$29.50
Total Professional Services:			0.20	\$59.00

Total	\$59.00
Previous Balance	\$0.00
Total Due	\$59.00

Received 9/14/23

Wellness Ridge

Community Development District

Funding Request #19
October 5, 2023

Bill to: Lennar

		General Fund FY2023	General Fund FY2024
1	CA Florida Holdings, LLC		
	Invoice # 0005816928 - Legal Advertising	\$ 1,529.30	
2	Frank Polly Sod, Inc		
	Invoice # 18018 - Mowing Service - October 2023		\$ 900.00
3	Supervisor Fees - 09/27/23 Meeting		
	Rob Bonin		\$ 215.30
	Adam Morgan		\$ 215.30
	Brent Kewley		\$ 215.30
	Chris Forbes		\$ 215.30
		\$ 1,529.30	\$ 1,761.20
Total:			\$ 3,290.50

Please make check payable to:

Wellness Ridge Community Development District

6200 Lee Vista Blvd, Suite 300


Orlando, FL 32822

LOCALIQ FLORIDA

ACCOUNT NAME Wellness Ridge CDD		ACCOUNT # 768827	PAGE # 1 of 1
INVOICE # 0005816928	BILLING PERIOD Aug 1- Aug 31, 2023	PAYMENT DUE DATE September 20, 2023	
PREPAY (Memo Info) \$0.00	UNAPPLIED (included in amt due) \$0.00	TOTAL CASH AMT DUE* \$1,529.30	

BILLING ACCOUNT NAME AND ADDRESS

Wellness Ridge Cdd
219 E. Livingston St.
Orlando, FL 32801-1508



Legal Entity: Gannett Media Corp.

Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com **FEDERAL ID** 47-2390983

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number:

Date	Description	Amount
8/1/23	Balance Forward	\$0.00

Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
8/2/23-8/9/23	LEE Daily Commercial	9107863	WR_BOS Budget_Assess		2	3.0000 x 15 in	\$1,529.30

RECEIVED
SEP 22 2023

RECEIVED
SEP 14 2023
GMS-CF, LLC

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$1,529.30
Service Fee 3.99%	\$61.02
*Cash/Check/ACH Discount	-\$61.02
*Payment Amount by Cash/Check/ACH	\$1,529.30
Payment Amount by Credit Card	\$1,590.32

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Wellness Ridge CDD		ACCOUNT NUMBER 768827		INVOICE NUMBER 0005816928		AMOUNT PAID
CURRENT DUE \$1,529.30	30 DAYS PAST DUE \$0.00	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL CASH AMT DUE* \$1,529.30
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:		TOTAL CREDIT CARD AMT DUE \$1,590.32
CA Florida Holdings, LLC PO Box 631244 Cincinnati, OH 45263-1244				<input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX		
				Card Number _____		
				Exp Date ____/____/____ CVV Code _____		
				Signature _____ Date _____		

00007688270000000000000058169280015293067171

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Stacie Vanderbilt
Wellness Ridge CDD
219 E Livingston ST
Orlando FL 32801-1508

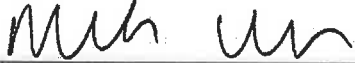
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:


08/02/2023, 08/09/2023

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 08/09/2023



Legal Clerk



Notary, State of WI, County of Brown

317127

My commission expires

Publication Cost: \$1529.30

Order No: 9107863

of Copies:

Customer No: 768827

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

WELLNESS RIDGE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Wellness Ridge Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: August 23, 2023
 TIME: 10:30 AM
 LOCATION: Cooper Memorial Library
 2525 Oakley Seaver Drive
 Clermont, FL 34711

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget and providing the funds necessary to pay debt service on outstanding bonds as reflected in the District's debt service budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	ERU Factor	Proposed O&M Assessment (including collection costs / early payment discounts)
Townhome 22'	75 Units	0.44	\$506.93
Townhome 25'	48 Units	0.50	\$576.06
Single Family 32'	90 Units	0.64	\$737.35
Single Family 40'	105 Units	0.80	\$921.69
Single Family 50'	204 Units	1.00	\$1,152.11
Single Family 60'	20 Units	1.20	\$1,382.54

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Lake County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefited property by sending out a bill prior to, or during, November 2023. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

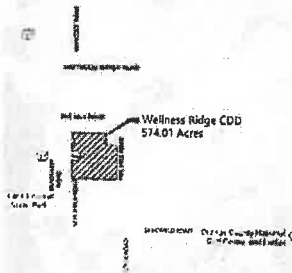
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 219 E. Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephons.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
 Governmental Management Services - Central Florida, LLC
 District Manager



Wellness Ridge Community Development District
 Boundary Map

FRANK POLLY SOD, INC

14300 EASTSIDE ST
GROVELAND, FL 34736

Invoice

Date	Invoice #
10/2/2023	18018

Bill To
Wellness Ridge CDD

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Monthly Mowing Services 2 ponds and roto tilling bottom of pond Wellness Ridge Community OCTOBER	900.00	900.00
		Total	\$900.00

Received 10/4/23

AG

Attendance Confirmation
for
BOARD OF SUPERVISORS

RECEIVED

SEP 29 2023

District Name: Wellness Ridge CDD

Board Meeting Date: September 27, 2023

	<i>Name</i>	<i>In Attendance Please ✓</i>	<i>Fee Involved Yes / No</i>
1	Rob Bonin	✓ (phone)	Yes (\$200)
2	Adam Morgan	✓	Yes (\$200)
3	Lane Register		Yes (\$200)
4	Brent Kewley	✓	Yes (\$200)
5	Chris Forbes	✓	Yes (\$200)

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for Payment:



District Manager Signature

9/27/23
Date

****RETURN SIGNED DOCUMENT TO DISTRICT ACCOUNTANT****