

**WILFORD PRESERVE**  
***Community Development District***

**SEPTEMBER 17, 2020**

# *Wilford Preserve*

## *Community Development District*

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*475 West Town Place, Suite 114, St. Augustine, Florida 32092*

*Phone: 904-940-5850 - Fax: 904-940-5899*

September 10, 2020

Board of Supervisors  
Wilford Preserve  
Community Development District

Dear Board Members:

The Wilford Preserve Community Development District Meeting is scheduled for **Thursday, September 17, 2020 at 1:30 p.m.** via Zoom video/telephone conferencing. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment
- III. Organizational Matters
  - A. Oath of Office for Newly Appointed Supervisor
  - B. Consideration of Resolution 2020-10, Designating Officers
- IV. Approval of Minutes of the August 20, 2020 Meeting
- V. Acceptance of Engagement Letter from Grau & Associates for the Fiscal Year 2020 Audit
- VI. Consideration of Developer Funding Agreement for Fiscal Year 2021
- VII. Consideration of Requests for Installation of Fences on CDD Easements
  - A. 792 Sycamore Way
  - B. 3192 Firethorne Avenue
- VIII. Staff Reports
  - A. District Counsel
  - B. District Engineer - Consideration of Requisition Nos. 49 and 50
  - C. District Manager
- IX. Financial Reports
  - A. Balance Sheet and Income Statement
  - B. Assessment Receipts Schedule
  - C. Check Register
- X. Supervisors' Requests and Audience Comments
- XI. Next Scheduled Meeting – October 15, 2020 at 1:30 p.m.
- XII. Adjournment

The third order of business is organizational matters. The Board can consider restricting the slate of officers with resolution 2020-10 once the newly appointed supervisor has been sworn in. A copy of the resolution is enclosed for your review.

Enclosed for review and approval under the fourth order of business is a copy of the minutes from the August 20, 2020 meeting.

The fifth order of business is acceptance of engagement letter from Grau & Associates for Fiscal Year 2020 audit services. A copy of the engagement letter is enclosed for your review.

The sixth order of business is consideration of developer funding agreement for Fiscal Year 2021. A copy of the agreement will be provided under separate cover.

The seventh order of business is consideration of request for installation of fences on CDD easements from the property owners at 792 Sycamore Way and 3192 Firethorne Avenue. Copies of the maps indicating the locations of the properties are enclosed for your review.

Copies of the financial reports are enclosed under the ninth order of business.

The balance of the agenda is routine in nature and staff will present their reports.

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (904) 940-5850.

Sincerely,

*Daniel Laughlin*

Daniel Laughlin  
District Manager  
Wilford Preserve Community  
Development District

## *AGENDA*

# *Wilford Preserve Community Development District Agenda*

Thursday  
September 17, 2020  
1:30 p.m.

Meeting Via Zoom:  
Dial-in: (646) 876-9923  
<https://zoom.us/j/91513782524>  
Meeting ID #: 915 1378 2524  
[www.WilfordPreserveCDD.com](http://www.WilfordPreserveCDD.com)

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  - A. Balance Sheet and Income Statement

B. Assessment Receipts Schedule

C. Check Register

X. Supervisors' Requests and Audience Comments

XI. Next Scheduled Meeting – October 15, 2020 at 1:30 p.m.

XII. Adjournment

### *THIRD ORDER OF BUSINESS*

*A.*



**WILFORD PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

STATE OF FLORIDA  
COUNTY OF CLAY

The foregoing oath was administered before me this \_\_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, who personally appeared before me, and is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Wilford Preserve Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

*B.*

**RESOLUTION 2020-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
WILFORD PRESERVE COMMUNITY DEVELOPMENT  
DISTRICT DESIGNATING THE OFFICERS OF THE  
DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Wilford Preserve Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Clay County, Florida; and

**WHEREAS**, the Board of Supervisors of the District desires to designate the Officers of the District.

**NOW, THEREFORE**, be it resolved by the Board of Supervisors of Wilford Preserve Community Development District:

**SECTION 1.** \_\_\_\_\_ is appointed Chairman.

**SECTION 2.** \_\_\_\_\_ is appointed Vice Chairman.

**SECTION 3.** \_\_\_\_\_ is appointed Secretary and Treasurer.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Treasurer.

\_\_\_\_\_ is appointed Assistant Secretary.

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

**PASSED AND ADOPTED THIS 17th DAY OF SEPTEMBER, 2020.**

**ATTEST**

**WILFORD PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

## *MINUTES*

MINUTES OF MEETING  
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Wilford Preserve Community Development District was held on Thursday, August 20, 2020 at 1:30 p.m. using *Zoom* communications media technology pursuant to Executive Orders 20-52, 20-69 and 20-193 issued by Governor DeSantis, including any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

|                  |               |
|------------------|---------------|
| Batey McGraw     | Chairman      |
| Jordan Beall     | Vice Chairman |
| Shannon Ray      | Supervisor    |
| Linda Richardson | Supervisor    |

Also present were:

|                 |                  |
|-----------------|------------------|
| Daniel Laughlin | District Manager |
| Wes Haber       | District Counsel |

The following is a summary of the discussions and actions taken at the August 20, 2020 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**                      **Call to Order**

Mr. Laughlin called the meeting to order at 1:42 p.m.

**SECOND ORDER OF BUSINESS**                      **Public Comment**

There being no members of the public present, the next item followed.

*The third order of business was taken toward the end of the meeting.*

**FOURTH ORDER OF BUSINESS**                      **Approval of Minutes of the July 16, 2020 Meeting**

There were no comments on the minutes.

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| On MOTION by Ms. Richardson seconded by Ms. Ray with all in favor the minutes of the July 16, 2020 meeting were approved as presented. |
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**FIFTH ORDER OF BUSINESS**

**Acceptance of Engagement Letter from  
Grau & Associates for Arbitrage Rebate  
Services**

Mr. Laughlin stated this is a bookkeeping item. Grau will be doing the arbitrage schedule, along with the auditing.

On MOTION by Ms. Richardson seconded by Ms. Ray with all in favor the engagement letter from Grau & Associates for arbitrage rebate services was accepted.

**SIXTH ORDER OF BUSINESS**

**Public Hearings for the Purpose of Adopting  
a Budget for Fiscal Year 2021**

On MOTION by Ms. Richardson seconded by Ms. Ray with all in favor the public hearing was opened.

*Mr. McGraw joined the meeting at this time.*

Mr. Haber stated the assessment amount set for the platted lots is \$700 for the year. Any shortfall between the amount that is levied by virtue of assessments will be covered by virtue of a developer funding agreement.

There being no members of the public present, a motion to close the public hearing followed.

On MOTION by Ms. Ray seconded by Ms. Richardson with all in favor the public hearing regarding the budget was closed.

**A. Consideration of Resolution 2020-11, Relating to Annual Appropriations and  
Adopting a Budget for Fiscal Year 2021**

On MOTION by Mr. McGraw seconded by Ms. Richardson with all in favor Resolution 2020-11 was approved.

On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor the public hearing regarding the assessments was opened.

There being no members of the public present, a motion to close the public hearing followed.

On MOTION by Ms. Ray seconded by Ms. Richardson with all in favor the minutes of the June 18, 2020 meeting were approved.

**B. Consideration of Resolution 2020-12, Imposing Special Assessments and Certifying an Assessment Roll**

On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor Resolution 2020-12 was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Request for Installation of Fence on Easement (750 Sycamore Way)**

Mr. Laughlin stated this is similar to prior requests we've received. I sent this to the engineer, and he has no issues with it.

On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor the request from 750 Sycamore Way to install a fence within the CDD easement was approved.

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Mr. Haber stated we will need to get a funding agreement in place for the portion of the budget that is not funded by assessments. We will want to get that on the next agenda.

**B. District Engineer – Consideration of Requisition No. 48**

Mr. Laughlin stated requisition 48 is to Taylor and White for the amount of \$4,134.03.

On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor requisition number 48 as approved.

Mr. Laughlin stated there was an issue with a sidewalk holding water due to a dip. From what I understand the engineer is taking care of it, but I will reach out to him to follow up.

**C. District Manager – Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2021**

A proposed meeting schedule was included in the agenda package.

On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor the Fiscal Year 2021 meeting schedule was approved as presented.

**NINTH ORDER OF BUSINESS                      Financial Reports**

- A. Balance Sheet and Income Statement**
- B. Assessment Receipts Schedule**
- C. Check Register**

Copies of the financial reports were included in the agenda package. The check register totals \$8,135.81

On MOTION by Ms. Richardson seconded by Ms. Ray with all in favor the check register was approved.

**TENTH ORDER OF BUSINESS                      Supervisors' Requests and Audience Comments**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS                      Organizational Matters**

- A. Consideration of Appointing a New Supervisor to Fill the Vacancy**

On MOTION by Mr. McGraw seconded by Ms. Richardson with all in favor appointing Mr. Louis Cowling to the Board of Supervisors was approved.

- B. Oath of Office for Newly Appointed Supervisor**

This item was tabled.

- C. Consideration of Resolution 2020-10, Designating Officers**

This item was tabled.

**ELEVENTH ORDER OF BUSINESS                      Next Scheduled Meeting – September 17, 2020 Via Zoom**



**TWELFTH ORDER OF BUSINESS**

**Adjournment**

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| On MOTION by Ms. Ray seconded by Mr. McGraw with all in favor the meeting was adjourned. |
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\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

*FIFTH ORDER OF BUSINESS*



# 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](http://www.graucpa.com)

August 24, 2020

Board of Supervisors  
Wilford Preserve Community Development District  
c/o GMS, LLC  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

We are pleased to confirm our understanding of the services we are to provide Wilford Preserve Community Development District, Clay County, Florida (the "District") for the fiscal year ended September 30, 2020. 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 Wilford Preserve Community Development District for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

Accounting standards 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

## 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 non-audit 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 the financial statements and all accompanying information as well as all representations contained therein. Further, 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. As part of the audit, we will assist with preparation of your financial statements and related notes 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*. 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 establishing 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 is reliable 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. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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 for us 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 relaying 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 Controls**

Our audit will include obtaining an understanding of the District 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, if applicable. 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*.

**Audit Administration, Fees, and Other**

We understand that your employees will prepare all 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 shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that 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 completion of the Agreement if Grau & Associates does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

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:

GMS-SF, LLC  
5385 N NOB HILL ROAD  
SUNRISE, FL 33351  
TELEPHONE: 954-721-8681

Our fee for these services will not exceed \$5,800 for the September 30, 2020 unless there is a change in activity by the District which results in additional audit work or if additional 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.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Wilford Preserve Community Development District and believe this letter accurately summarizes the significant terms of our engagement. 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

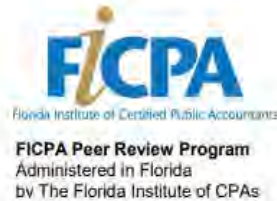
RESPONSE:

This letter correctly sets forth the understanding of Wilford Preserve Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



February 20, 2020

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 February 20, 2020, 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, 2022. 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  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202



## *SEVENTH ORDER OF BUSINESS*

*A.*

MATCH TO SHEET 7

CDD DRAINAGE  
EASEMENTS

TRACT | D

| Sycamore | Way |
|----------|-----|
|          |     |

*B.*



CAJheredick  
7/1  
68-7467  
2560  
850.00  
RECEIVED  
AUG 20 2020  
FLORIDIAN PROPERTY  
MANAGEMENT

**Wilford Preserve Homeowners Association, Inc.**  
**Architectural Control Committee Application**

Mail To: Wilford Preserve Homeowners Association Architectural Control Committee  
414 Old Hard Road, Suite 502 - Fleming Island, FL 32003 - Office: (904) 592-4090

**"NOTE: Email Applications Are Not Accepted"**

**Approval Notifications are mailed out the week following ARC Hearings.**  
**(Scheduled ARC Meetings are the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month.)**

**Applications must be received no later than the Friday prior to ARC Hearings**

**"THIRTY (30) DAYS FOLLOWING APPLICATION RECEIPT IS ALLOWED FOR THE APPROVAL PROCESS"**

From: Name: Robert & Britney Blanford  
Address: 3129 Firethorn Avenue  
City, State, Zip: Orange Park, FL 32073  
Phone: 314-719-6578 Email: gpeach87@yahoo.com  
Lot Number: 71 Phase: 1 Application Date: 8/19/2020

Room Additions: \$100.00 All Other: \$50.00 Note: No Fee for Satellite Dish or Solar Panels

**A SURVEY/SITE PLAN (see your Closing Package) MUST BE SUBMITTED WITH ANY APPLICATION.**  
**THE SURVEY/SITE PLAN MUST DENOTE THE PLACEMENT OF ANY CHANGES or STRUCTURE(S) or**  
**IMPROVEMENTS (Fence, Patio, Sidewalks, Porch, Lanai, Pool, Screen Enclosure, Landscaping, etc.)**  
**PLANS AND SPECIFICATIONS ARE REQUIRED IN THE CASE OF POOLS, PATIOS, ENCLOSURES, AND**  
**ROOM ADDITIONS. PHOTOS ARE HELPFUL WITH THE APPROVAL PROCESS IN ALL CASES.**

**(Circle Improvement Type Below)**

1. **Fencing:** Most Interior Lots: Type (A) Six foot (6') Tan Vinyl, Tongue and Groove, (No Lattice Top), with New England caps, and Eight Foot (8ft.) Panel width. Lake Lots: Type (B) Four foot (4') high, Black flat top, aluminum, fencing.

2. **Pool:** (A) Pool Only (B) Pool with Screen Enclosure: (C) Hot Tub: (Must submit: Scaled plans and drawings denoting all pool, patio, or screen enclosure improvements. Specifications provided by a Professional Pool Contractor will facilitate the review process.)

3. **Glass/Screen Enclosure** of existing porch or lanai. (Scaled plans or drawings required.)

4. **Patio, Driveway, Sidewalks, Extensions** (Submit: Survey/Site Plan denoting "Scaled" plans and drawings showing proposed improvements with dimensions. Materials to be used - Name - Type - Color, and Specific Description of any and all improvements. Color Copy Examples obtained from Internet Web Sources will facilitate the submittal process.)

5. **Detached Structures, Pergolas, Sheds, etc.** (Must submit: "Scaled" and detailed plans, drawings, photos, etc. with all height, width, depth, and other dimensions depicting proposed improvements.)

6. **Landscaping** (Must submit: Survey/Site Plan denoting location with Specific Plant Description.)

7. **Other** (Recreational equipment, play structures, garden statues, trampolines, wells, etc. - Must submit: Pictures or plans with all dimensions - height/width/length - etc. Color Copy Examples obtained from Internet Web Sources will facilitate the submittal process.)

8. **Satellite Dish or Solar Panels** (preferred locations indicated)

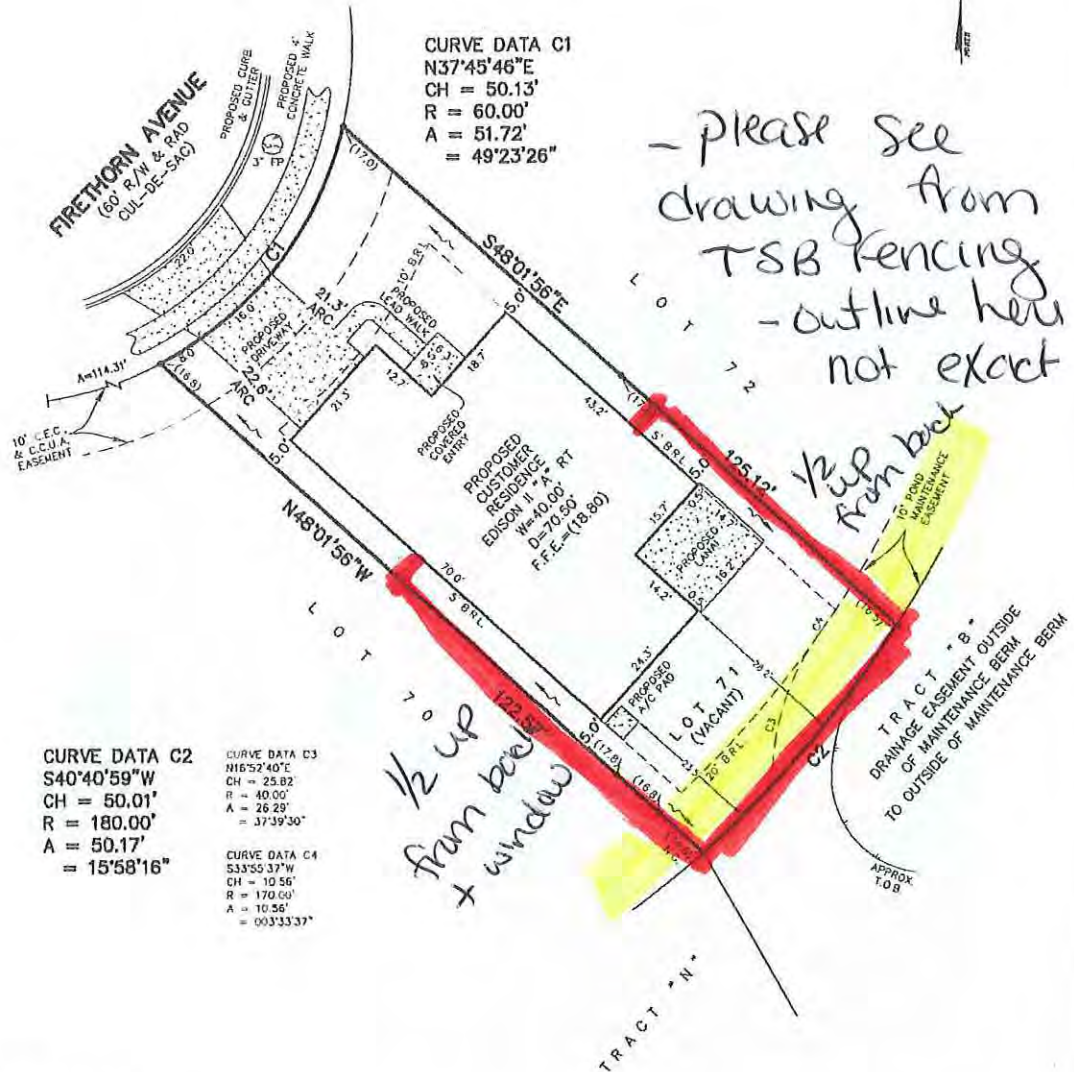
9. **Paint** (Photo of your home, and neighbors' homes are required. Also must submit individual Color Sample, Color Code, Color Name, & Manufacturer Name for Body Color - Trim Color - and Accent Color.)

10. **Other** \_\_\_\_\_



# MAP SHOWING PLOT PLAN OF LOT 71 AS SHOWN ON MAP OF WILFORD PRESERVE

AS RECORDED IN MAP BOOK 61 PAGES 25-37 OF THE PUBLIC RECORDS OF CLAY COUNTY, FLA.  
CERTIFIED TO: DREAM FINDERS HOMES, LLC.



## TREE LEGEND

3" FP 3" GREEN ASH 10'-12' HEIGHT

— DENOTES BRICK PAVERS  
— DENOTES CONCRETE

## BUILDERS ENDORSEMENT

SIGNED: \_\_\_\_\_

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

\*TOTAL DRIVEWAY AND APRON AREA 531 SQ.FT

DENOTES DIRECTION OF FLOW  
TYPE "A" DRAINAGE ELEVATIONS  
SHOWN THUS (18.80)  
DATUM NGVD 1929 WERE TAKEN FROM  
ENGINEERING PLANS PROVIDED BY  
HADDEN ENGINEERING, DATED 7/20/16

ELEVATIONS SHOWN HEREON REFER TO  
NGVD OF 1929

## DIMENSIONS SHOWN HEREON ARE PER FOUNDATION PLAN

| LOT 71                | EDISON II "A" RT   |
|-----------------------|--------------------|
| LOT SIZE              | 6,055± SQ. FT.     |
| DRIVEWAY TO R/W       | 350± SQ. FT.       |
| ENTRY WALK            | 53± SQ. FT.        |
| APPROXIMATE SIDEWALK  | 218± SQ. FT.       |
| RIGHT-OF-WAY LENGTH   | 51.72 FT.          |
| TOTAL IMPERVIOUS AREA | 3,051± SQ. FT. 50% |

UNDERGROUND ENCROACHMENTS NOT LOCATED

THE LOT SHOWN HEREON IS IN THE SPECIAL FLOOD HAZARD ZONE "X" AS SHOWN  
ON FLOOD INSURANCE RATE MAP 0065 E FOR CLAY COUNTY, FLORIDA, F.I.R.M. INDEX DATE 03-17-14

## ALL AMERICAN SURVEYORS OF FLORIDA, INC.

LAND SURVEYORS - 3751 SAN JOSE PLACE, SUITE 15 - JACKSONVILLE, FLORIDA, 32257 - 904/279-0088 - LICENSED LAND BUSINESS NO. 3857

| Legend                          | Legend                                    |
|---------------------------------|---|
| PHD. = FOUND IDENTIFICATION     | CONC. = CONCRETE                          |
| (TYP) = TYPICAL                 | A/C = AIR CONDITIONER                     |
| IR = IRON PIPE                  | BOC = BACK OF CURB                        |
| IR. = IRON ROD                  | N.O. = NATURAL GROUND                     |
| Δ = DELTA ANGLE                 | TH = TOP OF WALL                          |
| CH = CHORD                      | BN = BOTTOM OF WALL                       |
| A = ARC LENGTH                  | PT = POINT OF TANGENCY                    |
| R = RADIUS                      | PCP = PERMANENT CONTROL POINT             |
| (C) = CALCULATED                | P.C. = POINT OF CURVE                     |
| DEED = DEED                     | P.R.C. = POINT OF REVERSE CURVE           |
| (P) = PLAT                      | P.O.C. = POINT OF COMING CURVE            |
| (V) = VERTICAL LINE             | B.R.L. = BUILDING RESTRICTION LINE        |
| C = CENTER LINE                 | F.P.B.L. = FLORIDA POWER & LIGHT          |
| R/W = RIGHT-OF-WAY              | — = FENCE                                 |
| (A) = ACTUAL                    | LB = UNDEVELOPED BUSINESS                 |
| WITNESS = WITNESS               | H.O.V. = NATIONAL GEODETIC VERTICAL DATUM |
| F.F.E. = FINISH FLOOR ELEVATION | M.I. = POINT OF INTERSECTION              |
| W = WIDTH                       | EDW = EDGE OF WATER                       |
| D = DEPTH                       | T.O.B. = TOP OF BANK                      |
| UCS = INTERIOR END SECTION      |   |

SKETCH FOR PLOT PLAN ONLY - DOES NOT REPRESENT OR PURPORT TO  
SHOW BOUNDARY LINES NOR IS IT BASED ON A FIELD RUN SURVEY

SURVEY NOT VALID UNLESS EMBOSSED BY SEAL

JAMES D. HARRISON, JR., No. 2847

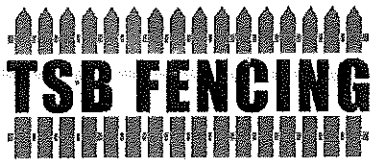
MICHAEL A. GARRETT, No. 8843

SCALE 1" = 20'

DATE 03-26-19

*James D. Harrison, Jr.*  
FLORIDA REGISTERED SURVEYOR AND MAPPER





"FENCING WITH PRIDE"

Phone (904) 503-1488 • Fax (904) 693-3074  
5640-2 Timuquana Road • Jacksonville, Florida 32210  
www.TSBFencing.com

Proposal/Contract

Customer Name: Bridgette Whitlock

Date: 17 Aug 2020

Address: 5124 Foxhaven Ave.

Job Info: \_\_\_\_\_

Orange Park FL

"Magwitch" back gate

Phone Number: 904 719 6593

Notes: Install 4th Abn. Gate

All work will be in concrete.  
All hardware will be stainless steel  
Magwitch back gate will be along fence.

- ☒ TOP OF FENCE TO FOLLOW GROUND
- ☐ BE LEVEL W/ SLOPE
- ☐ FINISHED SIDE IN
- ☐ FINISHED SIDE OUT
- ☐ SURVEY
- ☐ TREE ON LINE
- ☐ BURIED CABLE OF POWERLINES BY OWNER

Cable located: \_\_\_\_\_

Date: \_\_\_\_\_

Total footage: 110

Height: 4

4 ft Walk Gate

4 ft D/D Gate

Style: Verde 1000000

Grade: Abn. 1000

Contract Amount: \$ 3591.00

Down Payment: \$ 1000.00

Balance Due: \$ 2591.00 -> 2500.00 (UPON COMPLETION)

TSB Fencing agrees to guarantee above fence to be free of defects in workmanship for one year. TSB Fencing will assist the customer, upon request in determining where the fence is to be erected. But, under no circumstances will TSB Fencing assume any responsibility concerning property lines or in any way guarantee their accuracy. If property lines cannot be determined or located it is recommended that the customer have the property surveyed. TSB Fencing will have all utilities located by proper authorities, should located fall within two feet of the customer's desired location, the customer must show alternate location or assume full monetary cost to digging inside the legal line of two feet. If you wish to assume responsibility please initial here \_\_\_\_\_

All material will remain the property of TSB Fencing until paid in full.

PRICES ARE SUBJECT TO CHANGE WITHOUT NOTICE BUT ARE FIRM

ACCEPTED & APPROVED BY CUSTOMER:

Customer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Salesperson: J. A. Thomas Date: 17 Aug 2020

**Estimate Good for 30 Days.**



*The New Standard of Quality*

## *Emphasis on Detail*

### **S7 - Horizon**

This Horizon has a view in mind with its classic design, smooth rail on top and picket spacing of 1 1/2" between pickets is built for harmony in the landscape.



### **S8 - Falcon**

With every other picket thrusting a spear point through the top rail and with 1 1/2" picket spacing, this fence was created to make the vision of your landscape soar



### **S10 - Derby**



The simplicity of this basic two rail smooth top with enclosed pickets is ideal for pool application and is also excellent for balconies and decks.



### **S11 - Privacy Panel**

This aluminum board on board privacy design offers a unique alternative to wood or vinyl privacy.





*EIGHTH ORDER OF BUSINESS*

*B.*

**FORM OF REQUISITION  
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2019A**

The undersigned, a Responsible Officer of the Wilford Preserve Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of July 1, 2018, as supplemented by that certain First Supplemental Trust Indenture dated as of November 1, 2019, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 49
- (B) Name of Payee: Eisman & Russo
- (C) Amount Payable: \$459.36
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):
- (E) Amount, if any, that is to used for a Deferred Cost:
- (E) Fund or Account from which disbursement to be made: 2019A

The undersigned hereby certifies that:

1. XXX ☐ obligations in the stated amount set forth above have been incurred by the Issuer,  
  
or  
  
☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
4. each disbursement represents a Cost of the Project which has not previously been paid.

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

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

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**WILFORD PRESERVE  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

  
\_\_\_\_\_  
Consulting Engineer



6455 Powers Avenue  
Jacksonville, FL 32217  
904-733-1478

Wilford Preserve CDD CO  
9556 Historic Kings Road S., Suite 102  
Jacksonville, FL 32257  
Glynn Taylor

Invoice number 2233-23  
Date 08/14/2020

Project **2233 Wilford Reserve, Phase 1**

Professional Services through 07/31/2020.

#### CEI SERVICES

|                      | Hours | Rate  | Billed Amount |
|----------------------|-------|-------|---------------|
| <b>Sr. Inspector</b> |       |       |               |
| Naeem Mahmood        | 6.00  | 76.56 | 459.36        |
| Invoice total        |       |       | <b>459.36</b> |

#### Invoice Summary

| Description         | Contract Amount | Total Billed | Remaining | Current Billed |
|---------------------|-----------------|--------------|-----------|----------------|
| <b>CEI SERVICES</b> | 153,184.00      | 145,310.88   | 7,873.12  | 459.36         |
| Total               | 153,184.00      | 145,310.88   | 7,873.12  | 459.36         |

#### Aging Summary

| Invoice Number | Invoice Date | Outstanding | Current | Over 30 | Over 60 | Over 90 | Over 120 |
|----------------|--------------|-------------|---------|---------|---------|---------|----------|
| 2233-23        | 08/14/2020   | 459.36      | 459.36  |         |         |         |          |
|                | Total        | 459.36      | 459.36  | 0.00    | 0.00    | 0.00    | 0.00     |

**FORM OF REQUISITION  
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2019A**

The undersigned, a Responsible Officer of the Wilford Preserve Community Development District (the "Issuer") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the Issuer to U.S. Bank National Association, as trustee (the "Trustee"), dated as of July 1, 2018, as supplemented by that certain First Supplemental Trust Indenture dated as of November 1, 2019, (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 50
- (B) Name of Payee: Rinker Materials
- (C) Amount Payable: \$ 4,697.92
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Services contract with Wilford Preserve CDD
- (E) Amount, if any, that is to used for a Deferred Cost:
- (E) Fund or Account from which disbursement to be made: 2019A

The undersigned hereby certifies that:

1. XXX ☐ obligations in the stated amount set forth above have been incurred by the Issuer,  
  
or  
  
☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
4. each disbursement represents a Cost of the Project which has not previously been paid.



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

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

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered, or other appropriate documentation of costs paid, with respect to which disbursement is hereby requested are on file with the Issuer.

**WILFORD PRESERVE  
DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL  
FOR NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement for other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

  
\_\_\_\_\_  
Consulting Engineer

- \$ 394.24



## INVOICE

PAGE NO. 1

INVOICE NO.

21077086

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Rinker Materials  
PO Box 936217  
Atlanta, GA 31193-6217

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547078  
WILFORD PRESERVE COMMUNITY DEVELOPMENT  
C/O JR. DAVIS CONSTRUCTION COMPANY, INC.  
210 S HOAGLAND BLVD.  
KISSIMMEE FL 34741

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622431  
WILFORD PRESERVE PH2-1955  
CHESWICK OAK AVE  
ORANGE PARK FL 32065

| CUSTOMER P.O. NUMBER | ORDER DATE | REF. NO  | DATE DUE   | DUNS NUMBER      |
|----------------------|------------|----------|------------|------------------|
| 1955-3PH2            | 07/27/2020 |          | 08/15/2020 |                  |
| INVOICE SHIPDATE     | SHIP VIA   | TERMS    |            | TAX ID           |
| 07/28/2020           | Prepaid    | Net 15th |            | 85-8017281680C-8 |

| QUANTITY | ITEM NO.                                | DESCRIPTION        | PRICE  | U/M | AMOUNT   |
|----------|---|--------------------|--------|-----|----------|
| 2        | 1181891<br>SO #: 17335541 SB#: 09529983 | #711 Lubricant 8LB | 11.000 | EA  | 22.00    |
| 200      | 1211946<br>SO #: 17335541 SB#: 09529983 | 18x8' CL3 PF RCP   | 16.180 | FT  | 3,236.00 |
| 25       | 1212197<br>SO #: 17335541 SB#: 09529983 | 18" GASKET PF ISO  | 0.000  | EA  | 0.00     |
| 2        | 1181891<br>SO #: 17335543 SB#: 09529983 | #711 Lubricant 8LB | 11.000 | EA  | 22.00    |
| 112      | 1211946<br>SO #: 17335543 SB#: 09529983 | 18x8' CL3 PF RCP   | 16.180 | FT  | 1,812.16 |
| 14       | 1212197<br>SO #: 17335543 SB#: 09529983 | 18" GASKET PF ISO  | 0.000  | EA  | 0.00     |

|  |                 |               |                                 |
|--|-----------------|---------------|---------------------------------|
| THIS MATERIAL SHIPPED<br>FROM PLANT NUMBER :<br><br>5560   | Rinker Material | SUB TOTAL     | 5,092.16                        |
|  |                 | TAX           | 0.00                            |
| This invoice incorporates herein by reference Buyer's previously executed Creadit Application, if any, Seller's Standered Terms and Conditions, this Seller's Quotation and Sellers's Order Confirmation (including limitations of warranties) as fully set forth on this invoice (as amended, modified, supplemented, restarted and/or supplemented, restarted and/or replaced by mutual written Agreement). Buyer agrees that, unless otherwise noted herein all quantities and items were delivered as indicated and further expressly agrees to pay in accordance with this Agreement. Interest shall accrue on late payments. |                 | INVOICE TOTAL | 5,092.16                        |
| INVOICE DATE IS DATE SHIPPED, PAST DUE<br>ACCOUNTS ARE SUBJECT TO 18% A.P.R. CHARGE  |                 | USD DOLLARS   | PLEASE PAY FROM<br>THIS INVOICE |

This invoice incorporates herein by reference Buyer's previously executed Credit Application, if any, Seller's Standard Terms and Conditions, this Seller's Quotation and Seller's Order Confirmation (including limitations of warranties) as fully set forth on this invoice (as amended, modified, supplemented, restarted and/or supplemented, restarted and/or replaced by mutual written Agreement). Buyer agrees that, unless otherwise noted herein all quantities and items were delivered as indicated and further expressly agrees to pay in accordance with this Agreement. Interest shall accrue on late payments.



# Rinker

MATERIALS™  
A QUIKRETE® COMPANY

2313 VULCAN ROAD  
APOPKA FL 32703  
(407)293-5126  
Fax (407)298-4439

## SHIPPING INSTRUCTIONS

Tim Clay; (904) 545-3309;

9449620  
D116  
8521

ORIGINAL ORDER 09529983

| SOLD TO:  |                |                   |                  | SHIP TO:  |                  |                              |           |
|---|----------------|-------------------|------------------|---|------------------|------------------------------|-----------|
| 547078<br>WILFORD PRESERVE COMMUNITY DEVELOPMENT<br>C/O JR. DAVIS CONSTRUCTION COMPANY, INC.<br>210 S HOAGLAND BLVD.<br>KISSIMMEE FL 34741  |                |                   |                  | 622431<br>WILFORD PRESERVE PH2-1955<br>CHESWICK OAK AVE<br>ORANGE PARK FL 32065 |                  |                              |           |
| DATE ORDERED  | DATE REQUESTED | DATE SHIPPED      | PURCHASE ORDER # |   | UNIFORM SHIPPING | SHIP VIA                     | TRUCK     |
| 07/27/20  | 07/28/20       |                   | 1955-3PH2        |   | 17335541 000 SO  | Prepaid                      |           |
| ORDERED BY  |                | ORDER ACCEPTED BY |                  | DRIVER  | MILES            | WEIGHT                       | PROJECT # |
|   |                | KAROLL.KID        |                  |   | 152              | 35,041                       |           |
| PIECES  | UNITS          |                   | ITEM NUMBER      | ITEM DESCRIPTION  | UNITS RECEIVED   | USD PRICE                    |           |
|   | ORDERED        | LINE #            |                  |   |                  | PRICE                        | AMOUNT    |
| 25  | 200            | FT                | 10.000           | 1211946<br>WGT: 35.000.0000   |                  |                              |           |
| 2   | 2              | EA                | 70.000           | 1181891<br>WGT: 16.0000   |                  |                              |           |
| 25  | 25             | EA                | 150.000          | 1212197<br>WGT: 25.0000   |                  |                              |           |
| <p><i>[Signature]</i> Stephen Duncan</p> <p><b>PRINT NAME</b></p>   |                |                   |                  |   |                  |                              |           |
| RECEIVED BY:  |                |                   |                  | TOTALS ▶  |                  |                              |           |
| <small>RECEIPT OF ALL ITEMS SHIPPED IS ACKNOWLEDGED EXCEPT AS NOTED BELOW<br/>(Note: Returned Merchandise Subject to a Restocking Charge)</small>   |                |                   |                  | <small>UNITS ORDERED</small>  |                  | <small>UNITS SHIPPED</small> |           |
|   |                |                   |                  | <small>USD DOLLARS</small>  |                  | <small>TAX TOTAL</small>     |           |
| Shipping Plant: 5560  |                |                   |                  |   |                  |                              |           |
| <small>Loaded by _____ Date _____ Trlr/Car _____</small>  |                |                   |                  |   |                  |                              |           |
| <small>This Delivery Ticket Incorporates herein by reference Buyer's previously executed Credit Application, if any, Sellers Standard Terms and Conditions, Seller's Quotation, if any, and Seller's Acknowledgement (including limitations of warranties), as if fully set forth on this Delivery Ticket (as amended, modified, supplemented, restated and/or replaced by mutual written agreement). Seller will provide the Standard Terms and Conditions upon request. Buyer agrees that, unless otherwise noted on the front hereof, all quantities and items were delivered as indicated and further expressly agrees to pay in accordance with the Agreement.</small> |                |                   |                  |   |                  |                              |           |
| SIGNATURE _____   |                |                   |                  | DATE <u>7/28/20</u>   |                  |                              |           |



# Rinker

MATERIALS™  
A QUIKRETE® COMPANY

2313 VULCAN RD  
APOPKA FL 32703  
(407)293-5126  
Fax (407)298-4439

## SHIPPING INSTRUCTIONS

Tim Clay: (904) 845-3309;

Vol. #

9449630  
DY36

ORIGINAL ORDER 09529983

### SOLD TO:

547078  
WILFORD PRESERVE COMMUNITY DEVELOPMENT  
C/O JR. DAVIS CONSTRUCTION COMPANY, INC. 1  
210 S HOAGLAND BLVD.  
KISSIMMEE FL 34741

### SHIP TO:

622431  
WILFORD PRESERVE PH2-1955  
CHESWICK OAK AVE  
ORANGE PARK FL 32065

### DATE ORDERED

07/27/20

### DATE REQUESTED

07/28/20

### DATE SHIPPED

### PURCHASE ORDER #

1955-3PH2

### UNIFORM SHIPPING

17335543 000 SO

### SHIP VIA

Prepaid

### TRUCK

### ORDERED BY

### ORDER ACCEPTED BY

### DRIVER

### MILES

### WEIGHT

### PROJECT #

KAROLL.KID

152

19,630

### PIECES

### UNITS

### ORDERED

### LINE #

### ITEM NUMBER

### ITEM DESCRIPTION

### UNITS RECEIVED

### USD PRICE

### PRICE

### AMOUNT

14

112 FT

10.000

1211946

CP,D,18,8,C3,B,1,PF

WGT: 19,600.0000

18x8" CL3 PF RCP

2

2 EA

70.000

1181891

JNT LUBE,GP,DELTA,#711,8LB

WGT: 16.0000

#711 Lubricant 8LB

14

14 EA

150.000

1212197

CP,GKT,D,PF,18,3/4,ISO

WGT: 14.0000

18" GASKET PF ISO

Stephen D. JHC 7/29/20  
**PRINT NAME**

### RECEIVED BY:

RECEIPT OF ALL ITEMS SHIPPED IS ACKNOWLEDGED EXCEPT AS NOTED BELOW  
(Note: Returned Merchandise Subject to a Restocking Charge)

### TOTALS

### TAX TOTAL

### UNITS ORDERED

### UNITS SHIPPED

### USD DOLLARS

Shipping Plant: 5560

ITEMS INVOICED ARE NET QUANTITIES RECEIVED

Loaded by \_\_\_\_\_ Date \_\_\_\_\_ Trlr/Car \_\_\_\_\_

This Delivery Ticket incorporates herein by reference Buyer's previously executed Credit Application, if any, Seller's Standard Terms and Conditions, Seller's Quotation, if any, and Seller's Acknowledgement (including limitations of warranties), as if fully set forth on this Delivery Ticket (as amended, modified, supplemented, restated and/or replaced by mutual written agreement). Seller will provide the Standard Terms and Conditions upon request. Buyer agrees that, unless otherwise noted on the front hereof, all quantities and items were delivered as indicated and further expressly agrees to pay in accordance with the Agreement.

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

## INVOICE

PAGE NO. 1

INVOICE NO.

20264775

R  
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M  
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Rinker Materials  
PO Box 936217  
Atlanta, GA 31193-6217

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547078  
WILFORD PRESERVE COMMUNITY DEVELOPMENT  
C/O JR. DAVIS CONSTRUCTION COMPANY, INC.  
210 S HOAGLAND BLVD.  
KISSIMMEE FL 34741

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622431  
WILFORD PRESERVE PH2-1955  
CHESWICK OAK AVE  
ORANGE PARK FL 32065

| CUSTOMER P.O. NUMBER | ORDER DATE | REF. NO  | DATE DUE   | DUNS NUMBER      |
|----------------------|------------|----------|------------|------------------|
| 1955-3PH2            | 02/03/2020 |          | 04/08/2020 |                  |
| INVOICE SHIPDATE     | SHIP VIA   | TERMS    |            | TAX ID           |
| 02/03/2020           | .          | Net 15th |            | 85-8017281680C-8 |

| QUANTITY | ITEM NO.                     | DESCRIPTION      | PRICE  | U/M | AMOUNT  |
|----------|------------------------------|------------------|--------|-----|---------|
| -16      | 1211959<br>SO #: 941510 SB#: | 24x8' CL3 PF RCP | 24.640 | FT  | 394.24- |

THIS MATERIAL SHIPPED  
FROM PLANT NUMBER :

5560

Rinker Material

SUB TOTAL

394.24-

TAX

0.00

This invoice incorporates herein by reference Buyer's previously executed Credit Application, if any, Seller's Standard Terms and Conditions, this Seller's Quotation and Sellers' Order Confirmation (including limitations of warranties) as fully set forth on this invoice (as amended, modified, supplemented, restarted and/or supplemented, restarted and/or replaced by mutual written Agreement). Buyer agrees that, unless otherwise noted herein all quantities and items were delivered as indicated and further expressly agrees to pay in accordance with this Agreement. Interest shall accrue on late payments.

INVOICE TOTAL

394.2400-

INVOICE DATE IS DATE SHIPPED. PAST DUE  
ACCOUNTS ARE SUBJECT TO 18% A.P.R. CHARGE

USD DOLLARS

PLEASE PAY FROM  
THIS INVOICE

## *NINTH ORDER OF BUSINESS*

*A.*

*Wilford Preserve*  
*Community Development District*  
*Unaudited Financial Statements*  
*as of*  
*August 31, 2020*



**WILFORD PRESERVE**  
**Community Development District**  
**Combined Balance Sheet**  
August 31, 2020

|  | <u>General</u>  | <u>2018 Debt<br/>Service</u> | <u>Capital<br/>Project</u> | <u>Totals</u>      |
|--|-----------------|------------------------------|----------------------------|--------------------|
| <b><u>Assets:</u></b>                      |                 |                              |                            |                    |
| Cash                                       | \$17,287        | ---                          | ---                        | \$17,287           |
| <i>Investments:</i>                        |                 |                              |                            |                    |
| <b>Debt Service 2018B</b>                  |                 |                              |                            |                    |
| Reserve                                    | ---             | \$358,225                    | ---                        | \$358,225          |
| Revenue                                    | ---             | \$5,616                      | ---                        | \$5,616            |
| Prepaynent                                 | ---             | \$254,879                    | ---                        | \$254,879          |
| Construction                               | ---             | ---                          | \$425                      | \$425              |
| <b>Debt Service 2019A</b>                  |                 |                              |                            |                    |
| Reserve                                    | ---             | \$183,147                    | ---                        | \$183,147          |
| Revenue                                    | ---             | \$206,408                    | ---                        | \$206,408          |
| Prepaynent                                 | ---             | \$19,927                     | ---                        | \$19,927           |
| Construction                               | ---             | ---                          | \$4,601,968                | \$4,601,968        |
| Due From Developer                         | ---             | ---                          | \$695,873                  | \$695,873          |
| Custody                                    | \$37,418        | ---                          | ---                        | \$37,418           |
| <b>Total Assets</b>                        | <u>\$54,705</u> | <u>\$1,028,203</u>           | <u>\$5,298,266</u>         | <u>\$6,381,174</u> |
| <b><u>Liabilities:</u></b>                 |                 |                              |                            |                    |
| Accounts Payable                           | \$4,935         | ---                          | ---                        | \$4,935            |
| Due to Developer                           | \$15,129        | ---                          | ---                        | \$15,129           |
| <b>Fund Balances:</b>                      |                 |                              |                            |                    |
| Restricted for 2018B Debt Service          | ---             | \$618,721                    | ---                        | \$618,721          |
| Restricted for 2019A Debt Service          | ---             | \$409,482                    | ---                        | \$409,482          |
| Restricted for 2018B Capital Projects      | ---             | ---                          | \$425                      | \$425              |
| Restricted for 2019A Capital Project       | ---             | ---                          | \$5,297,841                | \$5,297,841        |
| Unassigned                                 | \$34,642        | ---                          | ---                        | \$34,642           |
| <b>Total Liabilities &amp; Fund Equity</b> | <u>\$54,705</u> | <u>\$1,028,203</u>           | <u>\$5,298,266</u>         | <u>\$6,381,174</u> |



**WILFORD PRESERVE**  
**Community Development District**  
**GENERAL FUND**

Statement of Revenues & Expenditures  
For the Period ending August 31, 2020

| <i>Adopted</i> | <i>Prorated</i> | <i>Actual</i>   |                 |
|----------------|-----------------|-----------------|-----------------|
| <i>Budget</i>  | <i>08/31/20</i> | <i>08/31/20</i> | <i>Variance</i> |

**REVENUES:**

|                                 |          |          |          |         |
|---------------------------------|----------|----------|----------|---------|
| Assessments - Tax Roll          | \$36,097 | \$36,097 | \$37,291 | \$1,194 |
| Assessments - Direct Assesments | \$84,678 | \$84,678 | \$84,678 | \$0     |
| Interest                        | \$0      | \$0      | \$2      | \$2     |
| Micellaneous Revenue            | \$0      | \$0      | \$139    | \$139   |

**TOTAL REVENUES**

|           |           |           |         |
|-----------|-----------|-----------|---------|
| \$120,775 | \$120,775 | \$122,110 | \$1,335 |
|-----------|-----------|-----------|---------|

**EXPENDITURES:**

**ADMINISTRATIVE:**

|                                |          |          |          |           |
|--------------------------------|----------|----------|----------|-----------|
| Engineering                    | \$15,000 | \$13,750 | \$0      | \$13,750  |
| Arbitrage                      | \$1,200  | \$1,200  | \$1,200  | \$0       |
| Dissemination Agent            | \$7,000  | \$6,417  | \$5,833  | \$583     |
| Attorney                       | \$20,000 | \$18,333 | \$12,717 | \$5,617   |
| Annual Audit                   | \$4,500  | \$4,500  | \$5,700  | (\$1,200) |
| Assessment Administration      | \$5,000  | \$5,000  | \$5,000  | \$0       |
| Trustee Fees                   | \$8,000  | \$0      | \$0      | \$0       |
| Management Fees                | \$45,000 | \$41,250 | \$41,250 | \$0       |
| Information Technology         | \$1,200  | \$1,100  | \$1,100  | \$0       |
| Website Compliance             | \$1,200  | \$1,200  | \$0      | \$1,200   |
| Telephone                      | \$300    | \$275    | \$93     | \$182     |
| Postage                        | \$1,500  | \$1,375  | \$142    | \$1,233   |
| Printing & Binding             | \$1,000  | \$917    | \$1,218  | (\$302)   |
| Insurance                      | \$6,100  | \$6,100  | \$5,638  | \$462     |
| Legal Advertising              | \$2,500  | \$2,292  | \$2,063  | \$228     |
| Other Current Charges          | \$600    | \$550    | \$225    | \$325     |
| Office Supplies                | \$500    | \$458    | \$51     | \$407     |
| Dues, Licenses & Subscriptions | \$175    | \$175    | \$175    | \$0       |

*Total Administrative*

|           |           |          |          |
|-----------|-----------|----------|----------|
| \$120,775 | \$104,892 | \$82,406 | \$22,486 |
|-----------|-----------|----------|----------|

**Grounds Maintenance:**

|                       |     |     |         |           |
|-----------------------|-----|-----|---------|-----------|
| Landscape Maintenance | \$0 | \$0 | \$3,329 | (\$3,329) |
| Lake Maintenance      | \$0 | \$0 | \$727   | (\$727)   |

*Total Grounds Maintenance*

|     |     |         |           |
|-----|-----|---------|-----------|
| \$0 | \$0 | \$4,056 | (\$4,056) |
|-----|-----|---------|-----------|

**TOTAL EXPENDITURES**

|           |           |          |          |
|-----------|-----------|----------|----------|
| \$120,775 | \$104,892 | \$86,462 | \$18,430 |
|-----------|-----------|----------|----------|

**EXCESS REVENUES (EXPENDITURES)**

|     |          |          |  |
|-----|----------|----------|--|
| \$0 | \$15,883 | \$35,648 |  |
|-----|----------|----------|--|

**FUND BALANCE - Beginning**

|     |  |           |  |
|-----|--|-----------|--|
| \$0 |  | (\$1,007) |  |
|-----|--|-----------|--|

**FUND BALANCE - Ending**

|     |  |          |  |
|-----|--|----------|--|
| \$0 |  | \$34,642 |  |
|-----|--|----------|--|

**WILFORD PRESERVE**  
**Community Development District**  
**General Fund**  
*Month By Month Income Statement*  
*Fiscal Year 2020*

|   | October  | November | December  | January   | February | March    | April    | May       | June      | July      | August    | September | Total     |
|---|----------|----------|-----------|-----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b><u>Revenues:</u></b>                   |          |          |           |           |          |          |          |           |           |           |           |           |           |
| Assessments - Tax Roll                    | \$0      | \$307    | \$0       | \$3,149   | \$8,741  | \$11,095 | \$10,253 | \$3,747   | \$0       | \$0       | \$0       | \$0       | \$37,291  |
| Assessments - Direct Assessments          | \$0      | \$84,678 | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$84,678  |
| Interest                                  | \$0      | \$0      | \$0       | \$0       | \$0      | \$1      | \$1      | \$0       | \$0       | \$0       | \$0       | \$0       | \$2       |
| Miscellaneous Revenue                     | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$139     | \$0       | \$0       | \$0       | \$139     |
| <b>Total Revenues</b>                     | \$0      | \$84,985 | \$0       | \$3,149   | \$8,741  | \$11,096 | \$10,254 | \$3,747   | \$139     | \$0       | \$0       | \$0       | \$122,110 |
| <b><u>Expenditures:</u></b>               |          |          |           |           |          |          |          |           |           |           |           |           |           |
| <b><u>Administrative</u></b>              |          |          |           |           |          |          |          |           |           |           |           |           |           |
| Engineering                               | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| Arbitrage                                 | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$600     | \$0       | \$600     | \$0       | \$0       | \$1,200   |
| Dissemination Agent                       | \$292    | \$292    | \$583     | \$583     | \$583    | \$583    | \$583    | \$583     | \$583     | \$583     | \$583     | \$0       | \$5,833   |
| Attorney                                  | \$3,482  | \$1,702  | \$0       | \$1,649   | \$1,324  | \$977    | \$582    | \$1,997   | \$1,006   | \$0       | \$0       | \$0       | \$12,717  |
| Annual Audit                              | \$0      | \$0      | \$0       | \$0       | \$2,000  | \$3,700  | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$5,700   |
| Assessment Administration                 | \$5,000  | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$5,000   |
| Trustee Fees                              | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| Management Fees                           | \$3,750  | \$3,750  | \$3,750   | \$3,750   | \$3,750  | \$3,750  | \$3,750  | \$3,750   | \$3,750   | \$3,750   | \$3,750   | \$0       | \$41,250  |
| Information Technology                    | \$100    | \$100    | \$100     | \$100     | \$100    | \$100    | \$100    | \$100     | \$100     | \$100     | \$100     | \$0       | \$1,100   |
| Website Compliance                        | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| Telephone                                 | \$7      | \$28     | \$16      | \$0       | \$0      | \$23     | \$19     | \$0       | \$0       | \$0       | \$0       | \$0       | \$93      |
| Postage                                   | \$34     | \$0      | \$3       | \$0       | \$8      | \$21     | \$0      | \$7       | \$41      | \$18      | \$11      | \$0       | \$142     |
| Printing & Binding                        | \$257    | \$122    | \$4       | \$23      | \$266    | \$139    | \$2      | \$22      | \$128     | \$227     | \$28      | \$0       | \$1,218   |
| Insurance                                 | \$5,638  | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$5,638   |
| Legal Advertising                         | \$65     | \$0      | \$214     | \$129     | \$0      | \$83     | \$110    | \$127     | \$127     | \$1,209   | \$0       | \$0       | \$2,063   |
| Other Current Charges                     | \$118    | \$169    | \$100     | \$84      | \$90     | (\$479)  | \$37     | \$36      | \$32      | \$37      | \$0       | \$0       | \$225     |
| Office Supplies                           | \$13     | \$13     | \$0       | \$0       | \$15     | \$10     | \$0      | \$0       | \$0       | \$1       | \$0       | \$0       | \$51      |
| Dues, Licenses & Subscriptions            | \$175    | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$175     |
| <b>Total Administrative Expenses</b>      | \$18,930 | \$6,176  | \$4,770   | \$6,319   | \$8,136  | \$8,906  | \$5,182  | \$7,222   | \$5,767   | \$6,524   | \$4,472   | \$0       | \$82,406  |
| <b><u>Grounds Maintenance</u></b>         |          |          |           |           |          |          |          |           |           |           |           |           |           |
| Landscape Maintenance                     | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$3,329   | \$0       | \$3,329   |
| Lake Maintenance                          | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$727     | \$0       | \$727     |
| <b>Total Grounds Maintenance Expenses</b> | \$0      | \$0      | \$0       | \$0       | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$4,056   | \$0       | \$4,056   |
| <b>Total Expenses</b>                     | \$18,930 | \$6,176  | \$4,770   | \$6,319   | \$8,136  | \$8,906  | \$5,182  | \$7,222   | \$5,767   | \$6,524   | \$8,528   | \$0       | \$86,462  |
| <b>Excess Revenues (Expenditures)</b>     | \$0      | \$78,809 | (\$4,770) | (\$3,170) | \$605    | \$2,189  | \$5,071  | (\$3,476) | (\$5,628) | (\$6,524) | (\$4,472) | \$0       | \$35,648  |

**WILFORD PRESERVE**  
**Community Development District**  
**DEBT SERVICE FUND SERIES 2018B**  
Statement of Revenues & Expenditures  
For the Period ending August 31, 2020

| <i>Adopted<br/>Budget</i> | <i>Prorated<br/>08/31/20</i> | <i>Actual<br/>08/31/20</i> | <i>Variance</i> |
|---------------------------|------------------------------|----------------------------|-----------------|
|---------------------------|------------------------------|----------------------------|-----------------|

**REVENUES:**

|                          |           |           |             |             |
|--------------------------|-----------|-----------|-------------|-------------|
| Assessment - Lot Closing | \$358,226 | \$190,186 | \$190,186   | \$0         |
| Interest Income          | \$1,000   | \$917     | \$496       | (\$421)     |
| Prepayment               | \$0       | \$0       | \$1,624,702 | \$1,624,702 |

**TOTAL REVENUES**

|           |           |             |             |
|-----------|-----------|-------------|-------------|
| \$359,226 | \$191,102 | \$1,815,384 | \$1,624,282 |
|-----------|-----------|-------------|-------------|

**EXPENDITURES:**

**Series 2015**

|                          |           |           |           |             |
|--------------------------|-----------|-----------|-----------|-------------|
| Interest Expense - 11/01 | \$179,113 | \$179,113 | \$179,113 | \$0         |
| Interest Expense - 05/01 | \$179,113 | \$179,113 | \$179,113 | \$0         |
| Principal Expense - 5/01 | \$0       | \$0       | \$990,000 | (\$990,000) |
| Interest Expense - 08/01 | \$0       | \$0       | \$5,463   | (\$5,463)   |
| Principal Expense - 8/01 | \$0       | \$0       | \$380,000 | (\$380,000) |

**TOTAL EXPENDITURES**

|           |           |             |               |
|-----------|-----------|-------------|---------------|
| \$358,225 | \$358,225 | \$1,733,688 | (\$1,375,463) |
|-----------|-----------|-------------|---------------|

**OTHER SOURCES/(USES)**

|                   |     |     |         |         |
|-------------------|-----|-----|---------|---------|
| Transfer In/(Out) | \$0 | \$0 | (\$464) | (\$464) |
|-------------------|-----|-----|---------|---------|

**TOTAL OTHER SOURCES AND USES**

|     |     |         |         |
|-----|-----|---------|---------|
| \$0 | \$0 | (\$464) | (\$464) |
|-----|-----|---------|---------|

**EXCESS REVENUES (EXPENDITURES)**

|         |          |
|---------|----------|
| \$1,001 | \$81,233 |
|---------|----------|

**FUND BALANCE - Beginning**

|           |           |
|-----------|-----------|
| \$180,338 | \$537,488 |
|-----------|-----------|

**FUND BALANCE - Ending**

|           |           |
|-----------|-----------|
| \$181,339 | \$618,721 |
|-----------|-----------|

**WILFORD PRESERVE**  
**Community Development District**  
**DEBT SERVICE FUND SERIES 2019A**  
Statement of Revenues & Expenditures  
For the Period ending August 31, 2020

| <i>Proposed<br/>Budget</i> | <i>Prorated<br/>08/31/20</i> | <i>Actual<br/>08/31/20</i> | <i>Variance</i> |
|----------------------------|------------------------------|----------------------------|-----------------|
|----------------------------|------------------------------|----------------------------|-----------------|

**REVENUES:**

|                              |           |           |           |          |
|------------------------------|-----------|-----------|-----------|----------|
| <i>Assessment - Tax Roll</i> | \$155,787 | \$155,787 | \$160,944 | \$5,157  |
| <i>Assessment - Direct</i>   | \$367,197 | \$367,197 | \$367,197 | \$0      |
| <i>Prepayments</i>           | \$0       | \$0       | \$19,927  | \$19,927 |
| <i>Interest Income</i>       | \$0       | \$0       | \$119     | \$119    |

***TOTAL REVENUES***

|           |           |           |          |
|-----------|-----------|-----------|----------|
| \$522,984 | \$522,984 | \$548,188 | \$25,203 |
|-----------|-----------|-----------|----------|

**EXPENDITURES:**

**Series 2019A**

|                                 |           |           |           |     |
|---------------------------------|-----------|-----------|-----------|-----|
| <i>Interest Expense - 11/01</i> | \$0       | \$0       | \$0       | \$0 |
| <i>Interest Expense - 05/01</i> | \$201,750 | \$201,750 | \$201,750 | \$0 |
| <i>Principal Expense - 5/01</i> | \$120,000 | \$120,000 | \$120,000 | \$0 |

***TOTAL EXPENDITURES***

|           |           |           |     |
|-----------|-----------|-----------|-----|
| \$321,750 | \$321,750 | \$321,750 | \$0 |
|-----------|-----------|-----------|-----|

**OTHER SOURCES/(USES)**

|                          |           |           |           |       |
|--------------------------|-----------|-----------|-----------|-------|
| <i>Bonds Proceed</i>     | \$183,045 | \$183,045 | \$183,045 | (\$0) |
| <i>Transfer In/(Out)</i> | \$0       | \$0       | \$0       | \$0   |

***TOTAL OTHER SOURCES AND USES***

|           |           |           |       |
|-----------|-----------|-----------|-------|
| \$183,045 | \$183,045 | \$183,045 | (\$0) |
|-----------|-----------|-----------|-------|

***EXCESS REVENUES (EXPENDITURES)***

|           |           |
|-----------|-----------|
| \$384,279 | \$409,482 |
|-----------|-----------|

***FUND BALANCE - Beginning***

\$0

\$0

***FUND BALANCE - Ending***

\$384,279

\$409,482

**WILFORD PRESERVE**  
**Community Development District**  
**CAPITAL PROJECTS FUND**  
Statement of Revenues & Expenditures  
For the Period ending August 31, 2020

|                                       | <i>Series</i><br><i>2018B</i> | <i>Series</i><br><i>2019A</i> |
|---------------------------------------|-------------------------------|-------------------------------|
| <b><u>REVENUES:</u></b>               |                               |                               |
| Interest Income                       | \$30                          | \$3,661                       |
| Developer Contributions               | \$0                           | \$1,100,000                   |
| <b>TOTAL REVENUES</b>                 | <b>\$30</b>                   | <b>\$1,103,661</b>            |
| <b><u>EXPENDITURES:</u></b>           |                               |                               |
| Capital Outlay                        | \$85,058                      | \$2,429,636                   |
| Cost of Issuance                      | \$0                           | \$327,825                     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$85,058</b>               | <b>\$2,757,461</b>            |
| <b><u>OTHER SOURCES/(USES)</u></b>    |                               |                               |
| Interfund Transfer                    | \$464                         | \$0                           |
| Bonds Proceeds                        | \$0                           | \$7,801,955                   |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$464</b>                  | <b>\$7,801,955</b>            |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>(\$84,564)</b>             | <b>\$6,148,155</b>            |
| <b>FUND BALANCE - Beginning</b>       | <b>\$84,989</b>               | <b>(\$850,314)</b>            |
| <b>FUND BALANCE - Ending</b>          | <b>\$425</b>                  | <b>\$5,297,841</b>            |

***WILFORD PRESERVE***  
***Community Development District***  
***Long Term Debt Report***

| SERIES 2018B, SPECIAL ASSESSMENT BONDS |                             |                    |
|--|-----------------------------|--------------------|
| INTEREST RATES:                        | 5.750%                      |                    |
| MATURITY DATE:                         | 5/1/2028                    |                    |
| RESERVE FUND DEFINITION                | MAXIMUM ANNUAL DEBT SERVICE |                    |
| RESERVE FUND REQUIREMENT               | \$358,225                   |                    |
| RESERVE FUND BALANCE                   | \$358,225                   |                    |
| BONDS OUTSTANDING - 7/23/18            |                             | \$6,230,000        |
| Less: May 1, 2020                      |                             | (\$990,000)        |
| Less: August 1, 2020                   |                             | (\$380,000)        |
| <b>CURRENT BONDS OUTSTANDING</b>       |                             | <b>\$4,860,000</b> |

| SERIES 2019A, SPECIAL ASSESSMENT BONDS |                                    |                    |
|--|------------------------------------|--------------------|
| INTEREST RATES:                        | 4.6% - 5.2%                        |                    |
| MATURITY DATE:                         | 11/1/2049                          |                    |
| RESERVE FUND DEFINITION                | 35% of MAXIMUM ANNUAL DEBT SERVICE |                    |
| RESERVE FUND REQUIREMENT               | \$183,045                          |                    |
| RESERVE FUND BALANCE                   | \$183,147                          |                    |
| BONDS OUTSTANDING - 7/23/18            |                                    | \$7,985,000        |
| Less: May 1, 2020                      |                                    | (\$120,000)        |
| <b>CURRENT BONDS OUTSTANDING</b>       |                                    | <b>\$7,865,000</b> |

*B.*



**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2020 Summary of Assessment Receipts**

| ASSESSED                        | # UNITS<br>ASSESSED | SERIES 2019A<br>DEBT ASMT<br>(2) | FY20 O&M<br>ASMT (1) | TOTAL<br>ASSESSED |
|---------------------------------|---------------------|----------------------------------|----------------------|-------------------|
| DFC WILFORD LLC                 | 248                 | 367,197.42                       | 84,678.20            | 451,875.62        |
| <b>NET DIRECT INVOICE</b>       | <b>248</b>          | <b>367,197.42</b>                | <b>84,678.20</b>     | <b>451,875.62</b> |
| <b>NET ASSESSMENTS TAX ROLL</b> | <b>133</b>          | <b>155,787.00</b>                | <b>36,095.77</b>     | <b>191,882.77</b> |
| <b>TOTAL NET ASSESSMENTS</b>    | <b>381</b>          | <b>522,984.42</b>                | <b>120,773.97</b>    | <b>643,758.40</b> |

| RECEIVED                           | BALANCE DUE       | SERIES 2019A<br>DEBT PAID | O&M PAID          | TOTAL PAID        |
|------------------------------------|-------------------|---------------------------|-------------------|-------------------|
| DFC WILFORD LLC                    | -                 | 367,197.42                | 84,678.20         | 451,875.62        |
| <b>TOTAL DUE / RECEIVED DIRECT</b> | <b>-</b>          | <b>367,197.42</b>         | <b>84,678.20</b>  | <b>451,875.62</b> |
| <b>TAX ROLL DUE / RECEIVED</b>     | <b>(6,351.49)</b> | <b>160,943.68</b>         | <b>37,290.58</b>  | <b>198,234.26</b> |
| <b>TOTAL DUE / RECEIVED</b>        | <b>(6,351.49)</b> | <b>528,141.10</b>         | <b>121,968.78</b> | <b>650,109.88</b> |

| SUMMARY OF TAX ROLL RECEIPTS   |                  |                    |                                  |                  |
|--------------------------------|------------------|--------------------|----------------------------------|------------------|
| CLAY COUNTY DISTRIBUTION       | DATE<br>RECEIVED | AMOUNT<br>RECEIVED | SERIES 2019A<br>DEBT<br>RECEIPTS | O&M<br>RECEIPTS  |
| 1                              | 11/13/2019       | -                  | -                                | -                |
| 2                              | 11/21/2019       | 1,629.38           | 1,322.87                         | 306.51           |
| 3                              | 12/11/2019       | -                  | -                                | -                |
| 4                              | 12/18/2019       | -                  | -                                | -                |
| 5                              | 1/22/2020        | 16,738.00          | 13,589.35                        | 3,148.65         |
| 6                              | 2/21/2020        | 46,464.05          | 37,723.53                        | 8,740.52         |
| 7                              | 3/17/2020        | 58,980.64          | 47,885.57                        | 11,095.07        |
| 8                              | 4/17/2020        | 54,505.04          | 44,251.90                        | 10,253.14        |
| 9                              | 5/14/2020        | 19,917.15          | 16,170.46                        | 3,746.69         |
| 10                             | 6/11/2020        | -                  | -                                | -                |
|                                |                  |                    | -                                | -                |
|                                |                  |                    | -                                | -                |
|                                |                  |                    | -                                | -                |
|                                |                  |                    | -                                | -                |
|                                |                  |                    | -                                | -                |
|                                |                  |                    | -                                | -                |
| <b>TOTAL TAX ROLL RECEIPTS</b> |                  | <b>198,234.26</b>  | <b>160,943.68</b>                | <b>37,290.58</b> |

(1) Series 2018B Bond Debt must be paid in full on a per lot basis upon sale to a builder/homeowner. Interest on remaining Debt Assessed due 50% 3/15/20 and 50% 9/15/20.

*C.*

**WILFORD PRESERVE**  
**Community Development District**

Check Register Summary- General Fund

8/01/2020 - 8/31/2020

| <i><b>Check Date</b></i> | <i><b>Check #'s</b></i> | <i><b>Total Amount</b></i> |
|--------------------------|-------------------------|----------------------------|
| 8/13/20                  | 155-156                 | \$5,199.28                 |
| <b>Total</b>             |                         | <b>\$5,199.28</b>          |

| CHECK<br>DATE                    | VEND# | .....INVOICE.....<br>DATE INVOICE | ...EXPENSED TO...<br>YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT   | ....CHECK.....<br>AMOUNT # |
|----------------------------------|-------|-----------------------------------|--|-------------|--------|----------|----------------------------|
| 8/13/20                          | 00001 | 8/01/20 45                        | 202008 310-51300-34000                           |             | *      | 3,750.00 |                            |
|                                  |       |                                   | AUG MANAGEMENT FEES                              |             |        |          |                            |
|                                  |       | 8/01/20 45                        | 202008 310-51300-35100                           |             | *      | 100.00   |                            |
|                                  |       |                                   | AUG INFORMATION TECH                             |             |        |          |                            |
|                                  |       | 8/01/20 45                        | 202008 310-51300-31300                           |             | *      | 583.33   |                            |
|                                  |       |                                   | AUG DISSEMINATION SERVICE                        |             |        |          |                            |
|                                  |       | 8/01/20 45                        | 202008 310-51300-51000                           |             | *      | .03      |                            |
|                                  |       |                                   | OFFICE SUPPLIES                                  |             |        |          |                            |
|                                  |       | 8/01/20 45                        | 202008 310-51300-42000                           |             | *      | 10.57    |                            |
|                                  |       |                                   | POSTAGE  |             |        |          |                            |
|                                  |       | 8/01/20 45                        | 202008 310-51300-42500                           |             | *      | 28.35    |                            |
|                                  |       |                                   | COPIES   |             |        |          |                            |
| GOVERNMENTAL MANAGEMENT SERVICES |       |                                   |  |             |        | 4,472.28 | 000155                     |
| 8/13/20                          | 00015 | 8/01/20 PI-A0045                  | 202008 330-57200-46000                           |             | *      | 727.00   |                            |
|                                  |       |                                   | AUG LANDSCAPE MAINTENANCE                        |             |        |          |                            |
| SOLITUDE LAKE MANAGEMENT         |       |                                   |  |             |        | 727.00   | 000156                     |
| TOTAL FOR BANK A                 |       |                                   |  |             |        | 5,199.28 |                            |
| TOTAL FOR REGISTER               |       |                                   |  |             |        | 5,199.28 |                            |

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

Invoice #: 45

Invoice Date: 8/1/20

Due Date: 8/1/20

Case:

P.O. Number:

**Bill To:**

Wilford Preserve CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

**RECEIVED**

AUG 06 2020

| Description   | Hours/Qty | Rate     | Amount   |
|---|-----------|----------|----------|
| Management Fees - August 2020 1-31-513-34               |           | 3,750.00 | 3,750.00 |
| Information Technology - August 2020 1-31-513-351       |           | 100.00   | 100.00   |
| Dissemination Agent Services - August 2020 1-31-513-313 |           | 583.33   | 583.33   |
| Office Supplies 1-31-513-51                             |           | 0.03     | 0.03     |
| Postage 1-31-513-42                                     | 1         | 10.57    | 10.57    |
| Copies 1-31-513-425                                     |           | 28.35    | 28.35    |

|       |            |
|-------|------------|
| Total | \$4,472.28 |
|-------|------------|

|                  |        |
|------------------|--------|
| Payments/Credits | \$0.00 |
|------------------|--------|

|             |            |
|-------------|------------|
| Balance Due | \$4,472.28 |
|-------------|------------|

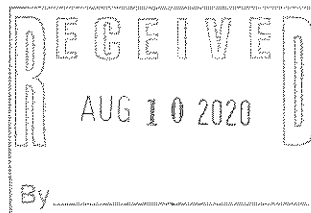


INVOICE

Invoice Number: PI-A00454915  
Invoice Date: 08/01/20

PROPERTY: Wilford Preserve  
Community Development District

Voice: (888) 480-5253 Fax: (888) 358-0088



SOLD TO: Wilford Preserve Community Development  
Governmental Management Services  
475 West Town Place, Suite 114  
St Augustine, FL 32092  
United States

1.33.572.46  
15

| CUSTOMER ID |  | CUSTOMER PO |            | Payment Terms |  |
|-------------|--|-------------|------------|---------------|--|
| 10842       |  |             |            | Net 30        |  |
| Qty         | Item / Description   | UOM         | Unit Price | Extension     |  |
| 1           | Lake & Pond Management Services SVR51988<br>08/01/20 - 08/31/20<br>Lake & Pond Management Services |             | 727.00     | 727.00        |  |

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H  
Little Rock, AR 72202

|                  |               |
|------------------|---------------|
| Subtotal         | 727.00        |
| Sales Tax        | 0.00          |
| Total Invoice    | 727.00        |
| Payment Received | 0.00          |
| <b>TOTAL</b>     | <b>727.00</b> |