

WILFORD PRESERVE
Community Development District

APRIL 15, 2021

Wilford Preserve

Community Development District

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

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

April 8, 2021

Board of Supervisors
Wilford Preserve
Community Development District

Dear Board Members:

The Wilford Preserve Community Development District Meeting is scheduled for **Thursday, April 15, 2021 at 1:30 p.m.** at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida. Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment
- III. Minutes
 - A. Approval of the Minutes of the February 18, 2021 Meeting
 - B. Acceptance of the minutes of the February 18, 2021 Audit Committee Meeting
- IV. Acceptance of the Audit Committee's Recommendation
- V. Acceptance of the Fiscal Year 2020 Audit Report
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer - Ratification of Requisition Nos. 77-81
 - C. District Manager
- VII. Financial Reports
 - A. Balance Sheet and Income Statement
 - B. Assessment Receipts Schedule
 - C. Check Register
- VIII. Supervisors' Requests and Audience Comments
- IX. Next Scheduled Meetings – May 20, 2021 at 1:30 p.m. at the Plantation Oaks Amenity Center
- X. Adjournment

Just prior to the regular Board of Supervisors meeting will be an audit committee meeting for the purpose of reviewing and ranking audit proposals. A copy of the ranking sheet is enclosed under item IV of the agenda package.

Enclosed for review and approval under the third order of business are copies of the minutes of the February 18, 2021 audit committee and Board of Supervisors meetings.

The fourth order of business is acceptance of the audit committee's recommendation. Copies of the proposals and ranking sheet are enclosed for your review.

The fifth order of business is acceptance of the Fiscal Year 2020 audit report. A copy of the audit report is enclosed for your review.

Copies of the financial reports are enclosed under the seventh order of business for your review.

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
April 15, 2021
1:30 p.m.

Plantation Oaks Amenity Center
845 Oakleaf Plantation Parkway
Orange Park, Florida 32065
Call In # 1-888-394-8197 Code 343382
www.WilfordPreserveCDD.com

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment
- III. Minutes
 - A. Approval of the Minutes of the February 18, 2021 Meeting
 - B. Acceptance of the minutes of the February 18, 2021 Audit Committee Meeting
- IV. Acceptance of the Audit Committee's Recommendation
- V. Acceptance of the Fiscal Year 2020 Audit Report
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer - Ratification of Requisition Nos. 77-81 and 83
 - C. District Manager

VII. Financial Reports

A. Balance Sheet and Income Statement

B. Assessment Receipts Schedule

C. Check Register

VIII. Supervisors' Requests and Audience Comments

IX. Next Scheduled Meetings – May 20, 2021 at 1:30 p.m. at the Plantation Oaks Amenity Center

X. Adjournment

THIRD ORDER OF BUSINESS

A.

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, February 18, 2021 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present and constituting a quorum were:

Shannon Ray	Supervisor
Linda Richardson	Supervisor
Louis Cowling	Vice Chairman

Also present were:

Ernesto Torres	District Manager
Wes Haber	District Counsel by telephone
Glynn Taylor	District Engineer

The following is a summary of the discussions and actions taken at the February 18, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS **Call to Order**

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

SECOND ORDER OF BUSINESS **Public Comment**

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

THIRD ORDER OF BUSINESS **Approval of Minutes of the January 28, 2021 Meeting**

There were no comments on the minutes.

On MOTION by Mr. Cowling seconded by Ms. Ray with all in favor the minutes of the January 28, 2021 meeting were approved as presented.
--

FOURTH ORDER OF BUSINESS **Acceptance of the Audit Committee's Recommendation and Authorization for Staff to Issue an RFP**

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor the audit committee's recommendation was accepted with staff authorized to issue an RFP for audit services.

FIFTH ORDER OF BUSINESS**Ratification of E-Verify Memorandum of Understanding**

Mr. Haber stated starting January 1st of this year a new law was passed requiring CDDs to start using the E-Verify system. E-Verify is a system that employers use to run any potential employee's names through the system and the system confirms that those employees meet the minimum federal requirements in order to be employed. We need to enter into the memorandum of understanding with E-Verify. The CDD doesn't have any employees so while we have the memorandum of understanding, in the unlikely event we ever have an employee we would then need to use it but as long as we remain with no employees and only independent contractors then the CDD wouldn't directly use it even though we're required to have it. The second factor is our contractors are required to have it, so in future agreements that my office prepares you will see an additional provision that will provide that the company with whom we're contracting agrees that they will use the E-Verify system to make sure we're meeting that legal requirement.

On MOTION by Ms. Ray seconded by Ms. Richardson with all in favor the E-Verify memorandum of understanding was ratified.

SIXTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

There being nothing to report, the next item followed.

B. District Engineer - Ratification of Requisition Nos. 75 and 76

Mr. Taylor gave a brief overview of the requisitions, copies of which were included in the agenda package.

On MOTION by Mr. Cowling seconded by Ms. Ray with all in favor requisition numbers 75 and 76 were ratified.

Mr. Taylor informed the Board phase 3A and 3B were put out to bid with five different contractors and the bids are scheduled to come in on March 26th. The damaged curbing is also in the process of being reinstalled.

C. District Manager

There being nothing to report, the next item followed.

SEVENTH 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 \$10,362.38.

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

EIGHTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being none, the next item followed.

**NINTH ORDER OF BUSINESS Next Scheduled Meeting – March 18, 2021
at 1:30 p.m. at the Plantation Oaks
Amenity Center**

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Ray seconded by Ms. Richardson with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

MINUTES OF MEETING
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

An Audit Committee meeting of the Wilford Preserve Community Development District was held on Thursday, February 18, 2021 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present and constituting a quorum were:

Shannon Ray	Supervisor
Linda Richardson	Supervisor
Louis Cowling	Vice Chairman

Also present were:

Ernesto Torres	District Manager
Wes Haber	District Counsel by telephone
Glynn Taylor	District Engineer

FIRST ORDER OF BUSINESS

Call to Order

Mr. Torres called the meeting to order at 1:41 p.m.

SECOND ORDER OF BUSINESS

Approval of Auditor Evaluation Criteria

Mr. Torres stated the auditor evaluation criteria that's been provided to you is pretty standard and we will use these criteria to rank proposals received for audit services for FY21.

On MOTION by Mr. Cowling seconded by Ms. Ray with all in favor the auditor selection evaluation criteria were accepted.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor the audit committee meeting was adjourned.
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FOURTH ORDER OF BUSINESS

Wilford Preserve Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	Point Total
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	
Proposer	20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						

**WILFORD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

April 6, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

April 6, 2021

Wilford Preserve Community Development District
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Wilford Preserve Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Wilford Preserve Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Wilford Preserve Community Development District
April 6, 2021

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Wilford Preserve Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Wilford Preserve Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,975 for the years ended September 30, 2021, 2022, 2023, 2024, and 2025. The fee is contingent upon the financial records and accounting systems of Wilford Preserve Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Wilford Preserve Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
--

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 9 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin

Senior Staff Accountant – 7 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 5 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 4 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Taylor Nuccio

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Kirk Vasser

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Madison Ballash

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, (NY 11853) email: judbag@baggettcpa.com

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2021
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. An electronic copy of the proposal must be received no later than 3:00 p.m. on Tuesday, April 6, 2021, to the email address of District Manager Daniel Laughlin, dlaughlin@gmsnf.com.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall include the subject line, "Auditing Services – Wilford Preserve Community Development District".

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the notice of the District's decision. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WILFORD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 06, 2021
3:00PM

Submitted to:

Wilford Preserve
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 06, 2021

Wilford Preserve Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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


Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



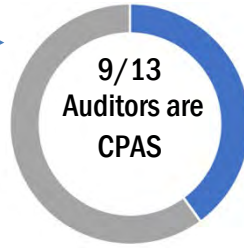
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

297 Community Development Districts Served

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

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

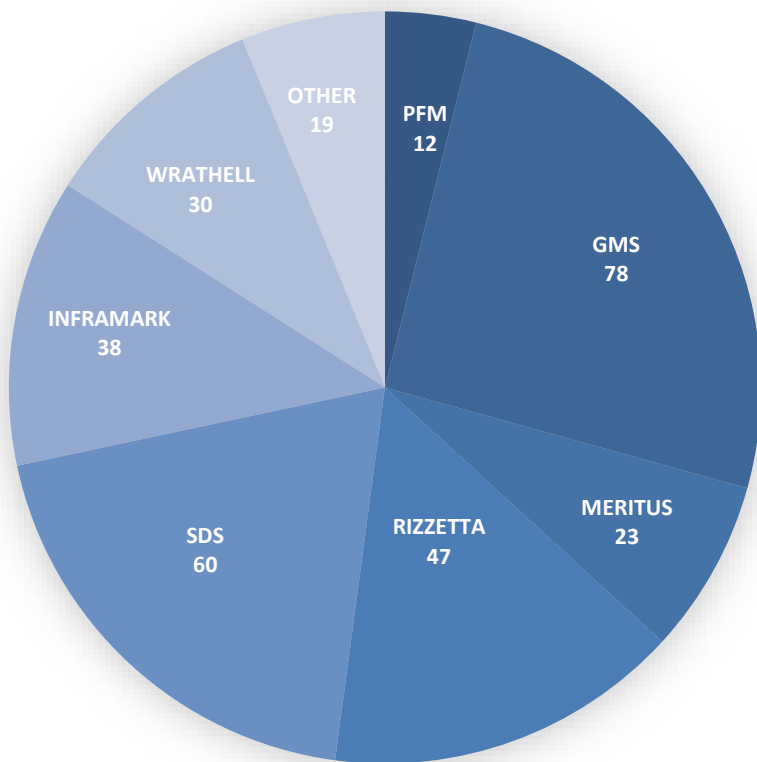
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.6190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

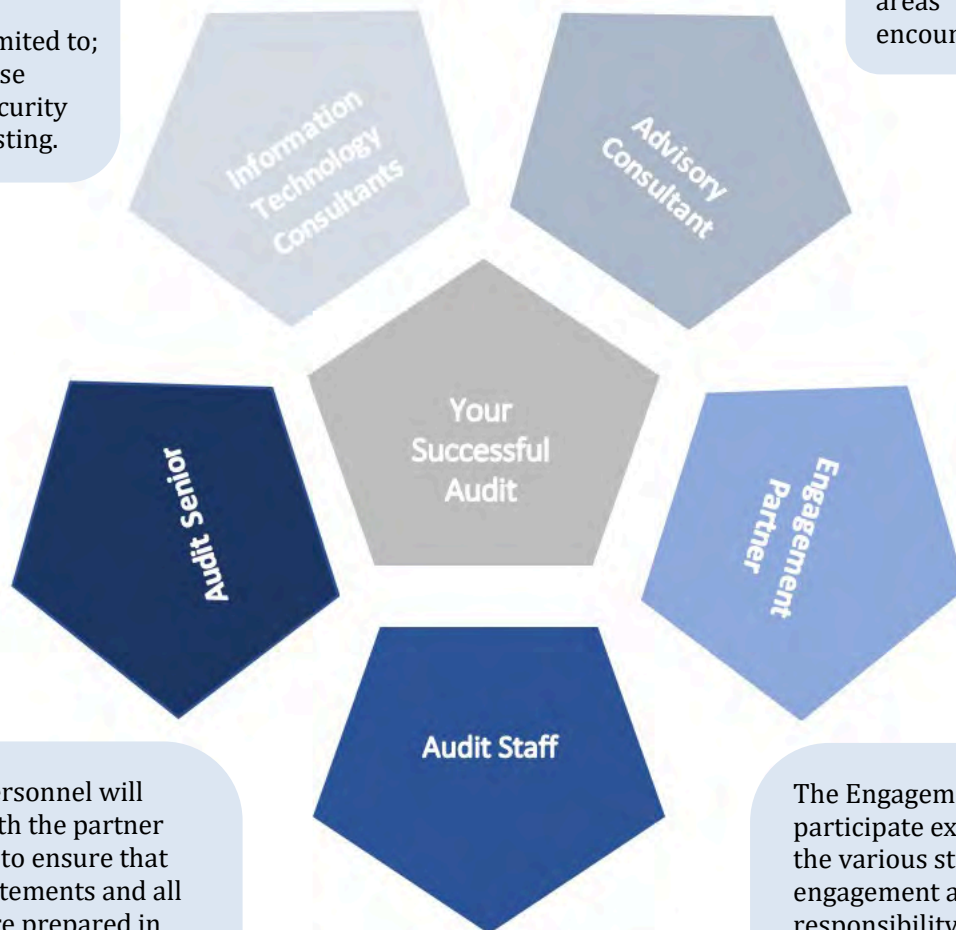
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	105 (includes of 4 hours of Ethics CPE)

References



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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$4,700
2022	\$4,800
2023	\$4,900
2024	\$5,000
2025	<u>\$5,100</u>
TOTAL (2021-2025)	<u>\$24,500</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

FIFTH ORDER OF BUSINESS

**WILFORD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA**

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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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Wilford Preserve Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Wilford Preserve Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 9, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wilford Preserve Community Development District, Clay County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$1,204,484.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,564,074, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$4,163,430, an increase of \$3,988,146, in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,		
	2020	2019 (Restated)
Current and other assets	\$ 5,842,244	\$ 1,747,194
Capital assets, net of depreciation	10,048,317	5,844,387
Total assets	15,890,561	7,591,581
Current liabilities	1,961,077	1,721,171
Long-term liabilities	12,725,000	6,230,000
Total liabilities	14,686,077	7,951,171
Net position		
Net investment in capital assets	236,496	(385,613)
Restricted	932,180	388,227
Unrestricted	35,808	(362,204)
Total net position	\$ 1,204,484	\$ (359,590)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations

The District's net position increased during the most recent fiscal year. The majority of the increase was due to assessments received during the current fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019 (Restated)
Revenues:		
Program revenues		
Charges for services	\$ 2,671,162	\$ 358,225
Operating grants and contributions	15,749	86,579
Capital grants and contributions	3,712	7,112
General revenues		
Unrestricted investment earnings	2	-
Miscellaneous	209	-
Total revenues	2,690,834	451,916
Expenses:		
General government	92,383	84,683
Maintenance and operations	8,112	-
Interest	698,440	344,625
Bond issue costs	327,825	-
Total expenses	1,126,760	429,308
Change in net position	1,564,074	22,608
Net position - beginning	(359,590)	(190,386)
Prior period adjustment	-	(191,812)
Net position - beginning, as restated (Note 11)	(359,590)	(382,198)
Net position - ending	\$ 1,204,484	\$ (359,590)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$1,126,760. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessment revenue in the current fiscal year. The majority of the increase in revenues is the result prepaid revenues received during the current fiscal year. In total, expenses increased over the prior fiscal year mainly due to bond issuance costs incurred and the associated increase in interest expense from the newly issued Series 2019 Bonds.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budgeted amounts, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$10,048,317 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken as the assets have not been placed in service. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$12,725,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District anticipates an increase in general expenditures as the District continues to be built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wilford Preserve Community Development District's Finance Department at 475 West Town Place, Suite 114 St. Augustine, FL 32092.

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash	\$ 30,915
Investments	2,418
Assessments receivable	173,352
Prepays	8,795
Restricted assets:	
Investments	5,626,764
Capital assets:	
Nondepreciable	10,048,317
Total assets	<u>15,890,561</u>
LIABILITIES	
Accounts payable	6,320
Contracts and retainage payable	1,672,494
Accrued interest payable	282,263
Non-current liabilities:	
Due within one year	175,000
Due in more than one year	12,550,000
Total liabilities	<u>14,686,077</u>
NET POSITION	
Net investment in capital assets	236,496
Restricted for debt service	932,180
Unrestricted	35,808
Total net position	<u>\$ 1,204,484</u>

See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 92,383	\$ 92,383	\$ -	\$ -	\$ -
Maintenance and operations	8,112	29,586	15,129	3,712	40,315
Interest on long-term debt	698,440	2,549,193	620	-	1,851,373
Bond issuance costs	327,825	-	-	-	(327,825)
Total governmental activities	1,126,760	2,671,162	15,749	3,712	1,563,863
General revenues:					
Unrestricted investment earnings					2
Miscellaneous					209
Total general revenues					211
Change in net position					1,564,074
Net position - beginning, as restated (Note 11)					(359,590)
Net position - ending					<u>\$ 1,204,484</u>

See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 30,915	\$ -	\$ -	\$ 30,915
Investments	2,418	1,041,091	4,585,673	5,629,182
Assessment receivable	-	173,352	-	173,352
Prepays	8,795	-	-	8,795
Total assets	<u>\$ 42,128</u>	<u>\$ 1,214,443</u>	<u>\$ 4,585,673</u>	<u>\$ 5,842,244</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,320	\$ -	\$ -	\$ 6,320
Contracts and retainage payable	-	-	1,672,494	1,672,494
Total liabilities	<u>6,320</u>	<u>-</u>	<u>1,672,494</u>	<u>1,678,814</u>
Fund balances:				
Nonspendable:				
Prepays	8,795	-	-	8,795
Restricted for:				
Debt service	-	1,214,443	-	1,214,443
Capital projects	-	-	2,913,179	2,913,179
Unassigned	27,013	-	-	27,013
Total fund balances	<u>35,808</u>	<u>1,214,443</u>	<u>2,913,179</u>	<u>4,163,430</u>
Total liabilities and fund balances	<u>\$ 42,128</u>	<u>\$ 1,214,443</u>	<u>\$ 4,585,673</u>	<u>\$ 5,842,244</u>

See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds	\$	4,163,430
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as position in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	10,048,317	
Accumulated depreciation	-	10,048,317

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(282,263)	
Bonds payable	(12,725,000)	(13,007,263)

Net position of governmental activities	\$	1,204,484
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See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 121,969	\$ 2,549,193	\$ -	\$ 2,671,162
Developer contributions	15,129	-	-	15,129
Interest income	2	620	3,712	4,334
Miscellaneous income	209	-	-	209
Total revenues	137,309	2,549,813	3,712	2,690,834
EXPENDITURES				
Current:				
General government	92,383	-	-	92,383
Maintenance and operations	8,112	-	-	8,112
Debt service:				
Principal	-	1,490,000	-	1,490,000
Interest	-	565,438	-	565,438
Bond issue costs	-	-	327,825	327,825
Capital outlay	-	-	4,203,930	4,203,930
Total expenditures	100,495	2,055,438	4,531,755	6,687,688
Excess (deficiency) of revenues over (under) expenditures	36,814	494,375	(4,528,043)	(3,996,854)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	(465)	465	-
Bond proceeds	-	183,045	7,801,955	7,985,000
Total other financing sources (uses)	-	182,580	7,802,420	7,985,000
Net change in fund balances	36,814	676,955	3,274,377	3,988,146
Fund balances - beginning	(1,006)	537,488	(361,198)	175,284
Fund balances - ending	\$ 35,808	\$ 1,214,443	\$ 2,913,179	\$ 4,163,430

See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 3,988,146
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.	4,203,930
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(7,985,000)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,490,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>(133,002)</u>
Change in net position of governmental activities	<u>\$ 1,564,074</u>

See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Wilford Preserve Community Development District ("District") was created on February 28, 2017 by Ordinance 2017-9 of Clay County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by landowners as such term is defined in chapter 190, Florida Statutes. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2020, all of the Board members are affiliated with Dream Finders Homes, LLC ("Developer").

The Board has the final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. (Operating-type special assessments for maintenance and debt service are treated as charges for services.); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon an adopted budget and levied annually. Debt Service Assessments are levied when Bonds are issued and certified for collection on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on debt.

Capital Projects Fund

This fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital assets within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and approve an Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

NOTE 3 – BUDGETARY INFORMATION (Continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2020:

	Amortized cost	Credit Risk	Maturities
US Bank Mmkt 5 - Ct	\$ 5,629,182	N/A	N/A
	<u>\$ 5,629,182</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance (Restated)	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 5,844,387	\$ 4,203,930	\$ -	\$ 10,048,317
Total capital assets, not being depreciated	5,844,387	4,203,930	-	10,048,317
 Governmental activities capital assets, net	 \$ 5,844,387	 \$ 4,203,930	 \$ -	 \$ 10,048,317

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$17,191,000. The infrastructure will include roadways and other transportation improvements, stormwater management system, water and sewer systems, and recreation areas. Certain costs will be funded by Bond proceeds while others will be funded by the Developer. Upon completion, certain assets will to be conveyed to others but the District will own and maintain the stormwater management system and the recreation areas.

As of September 30, 2020, the District had open contracts for various construction projects. The contracts totaled approximately \$8,634,000, of which approximately \$1,060,000 was uncompleted at September 30, 2020.

NOTE 6 – LONG TERM LIABILITIES

Series 2018B

On July 23, 2018, the District issued \$6,230,000 of Special Assessment Bonds, Series 2018B due on May 1, 2028 with a fixed interest rate of 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. The Bonds are due on May 1, 2028.

The Series 2018B Bonds are not subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. For the Series 2018B Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$1,370,000 of the Bonds. In addition, see Note – 12 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Series 2019A

On November 1, 2019, the District issued \$7,985,000 of Special Assessment Bonds, Series 2019A consisting of several term Bonds with due dates ranging from May 1, 2020 to May 1, 2049 and fixed interest rates ranging from 4.6% to 5.2%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

The Series 2019A Bonds are subject to redemption at the option of the District prior to maturity. The Series 2019A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. See Note – 12 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018B	\$ 6,230,000	\$ -	\$ 1,370,000	\$ 4,860,000	\$ 50,000
Series 2019A	-	7,985,000	120,000	7,865,000	125,000
Total	<u>\$ 6,230,000</u>	<u>\$ 7,985,000</u>	<u>\$ 1,490,000</u>	<u>\$ 12,725,000</u>	<u>\$ 175,000</u>

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 175,000	\$ 675,993	\$ 850,993
2022	130,000	668,805	798,805
2023	135,000	662,825	797,825
2024	145,000	656,615	801,615
2025	150,000	649,945	799,945
2026-2030	5,690,000	2,581,135	8,271,135
2031-2035	1,125,000	1,508,050	2,633,050
2036-2040	1,440,000	1,197,550	2,637,550
2041-2045	1,860,000	787,280	2,647,280
2046-2049	1,875,000	249,860	2,124,860
Total	<u>\$ 12,725,000</u>	<u>\$ 9,638,058</u>	<u>\$ 22,363,058</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$15,129.

NOTE 8 – CONCENTRATION

A significant portion of the District's activity is dependent upon the continued involvement of the Developer Landowner, the loss of which could have a material adverse effect on the District's operations.

NOTE 9– MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – PRIOR PERIOD ADJUSTMENT

During the current fiscal year, the District recorded a prior period adjustment at the government wide level in order to remove capital assets that were improperly recorded on the books of the District.

Net position - beginning, as previously stated	\$ 2,013,106
Prior period adjustment	(2,372,696)
Net position - beginning, as restated	<u>\$ (359,590)</u>

NOTE 12 – SUBSEQUENT EVENTS

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$265,000 of the Series 2018B Bonds and \$20,000 of the Series 2019A Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ -	\$ 121,969	\$ 121,969
Developer contributions	120,775	15,129	(105,646)
Interest	-	2	2
Miscellaneous income	-	209	209
Total revenues	<u>120,775</u>	<u>137,309</u>	<u>16,534</u>
EXPENDITURES			
Current:			
General government	120,775	92,383	28,392
Maintenance and operations	-	8,112	(8,112)
Total expenditures	<u>120,775</u>	<u>100,495</u>	<u>20,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	36,814	<u>\$ 36,814</u>
Fund balance - beginning		<u>(1,006)</u>	
Fund balance - ending		<u><u>\$ 35,808</u></u>	

See notes to required supplementary information

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Wilford Preserve Community Development District
Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wilford Preserve Community Development District, Clay County, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 9, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 9, 2021



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CERTIFIED PUBLIC ACCOUNTANTS

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www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Wilford Preserve Community Development District
Clay County, Florida

We have examined Wilford Preserve Community Development District's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

March 9, 2021



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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Wilford Preserve Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wilford Preserve Community Development District, Clay County, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated March 9, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 9, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Wilford Preserve Community Development District, Clay County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 9, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SIXTH 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: 77
- (B) Name of Payee: Ferguson Waterworks
- (C) Amount Payable: \$1,313.00
- (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. ☒ 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



PRINT DUPLICATE INVOICE

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janat Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1827190	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 1313.00

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	02/05/2021	103480
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
1	1	MUL063304	4 PVC SWR GXGXG WYE	17.000	EA	17.00	
1	1	MUL063504	4 PVC SWR GXG 45 BEND	10.000	EA	10.00	
1	1	MUL040289	4 PVC SWR HUB FEM CO ADPT	11.000	EA	11.00	
1	1	MUL040492	4 PVC SWR REC THRD CO PLUG	15.000	EA	15.00	
1	0	WWB6712	12 HYD EXT KIT 5-1/4 WB67 PACER	483.000	EA	0.00	
2	2	WWB67U	6 HYD EXT KIT 5-1/4 WB67 PACER	630.000	EA	1260.00	
Invoice Sub-Total						1313.00	
Tax						0.00	
Total Amt						1313.00	

TOTAL DUE ---> 1313.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>
GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.



```
ACCEPT M/D = Y
SHOWROOM = N
SOURCE = DOE
IN FRI = N      0.00
OB SHP = N      0.00
05 FEB 2021 15:36:30
```

THE UNIVERSITY OF CHICAGO PRESS

WRITER	SALESMAN
PLS	U24
TAG P.O. NO.	

TAG P.O. NO.

[illegible]

LEAD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with *NP in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.

FEIA16 DT0237 (09/16)

DATE: _____

TERMS:

FILE COPY

**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: 78
- (B) Name of Payee: Jr. Davis Construction, Inc.
- (C) Amount Payable: \$ 70,851.21
- (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. ☒ 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



Taylor & White, Inc.
Civil Design & Consulting Engineers

9556 Historic Kings Road S., Suite 102
Jacksonville, Florida 32257
t: (904) 346-0671 - f: (904) 346-3051
www.TaylorandWhite.com

February 27, 2021

Wilford Preserve
Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092

RE: Pay Request No.32 for Wilford Preserve
Taylor & White, Inc., Project No: 16050.1

Wilford C.D.D.:

I have reviewed and approved Jr. Davis Construction Co., Inc., Pay Request No. 32 as follows:
Pay Item ID #'s 40,60 & 260, 02A (Cheswick oak Ave), 710, 730, 910, 920, CO13, CO15,
CO16-6630 & CO16-6632 are to be paid by DFC Wilford, LLC under the Construction
Funding Agreement between the Wilford Preserve Community Development District and
Dream Finders Homes, LLC..

	<u>Wilford CDD</u>	<u>DFC Wilford, LLC</u>
Original Contract	\$ 10,226,148.00	\$ 3,820,610.00
Net Change by Change Order	\$ -1,591,874.61	\$ 209,822.81
Contract Sum to Date	\$ 8,634,273.39	\$ 4,030,432.81
Total Completed and Stored to Date	\$ 8,235,684.69	\$ 3,879,561.16
Retainage:		
5% of Completed Work	\$ 411,784.23	\$ 194,727.98
5% Stored Materials	\$ 0.00	\$ 0.00
Total Retainage	\$ 411,784.23	\$ 194,727.98
Total Earned Less Retainage	\$ 7,823,900.46	\$ 3,699,831.53
Less Previous Certificates for Payment	\$ 7,753,049.25	\$ 3,618,088.06
Amount Due this Application	\$ 70,851.21	\$ 81,743.48
Balance To Finish, Plus Retainage	\$ 810,372.93	\$ 330,601.28

Should you have any questions, please do not hesitate to give me a call.

Sincerely,
Taylor & White, Inc.

D. Glynn Taylor, P.E.
President
DGT

REQUEST FOR PAYMENT

To: WILFORD PRESERVE COMMUNITY DE
475 West Town Places, Ste. 114

Project: 1955-
WILFORD PRESERVE

Period Ending Date: 1/31/2021

Invoice: 126689

ST. Augustine, FL 32092

Engineer: Taylor & White, Inc.

Draw: 32

From: Jr. Davis Construction Co., Inc.
210 Hangar Road
Kissimmee, FL 34741

Invoice Date: 1/31/2021

Contract Date: 8/14/2018

Contract For: Phase 1, Clear & Grub Ph II

Request for payment:

Original Contract Amount	\$14,046,758.00	
Approved Changes	-\$1,382,051.80	
Revised contract amount		\$12,664,706.20
Contract completed to date		\$12,130,244.20
Add-ons to date	\$0.00	
Taxes to date	\$0.00	
Less Retainage	\$606,512.26	
Total completed less retainage		\$11,523,731.94
Less previous requests	\$11,371,137.28	
Current request for payment		\$152,594.66
Current billing		\$160,625.99
Current additional charges	\$0.00	
Current tax	\$0.00	
Less current retainage	\$8,031.33	
Current amount due		\$152,594.66
Remaining contract to bill	\$1,140,974.26	

ENGINEERS CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated the quality of the Work is in accordance with the Contract Documents and the Contractor is entitled to payment of the AMOUNT CERTIFIED

AMOUNT CERTIFIED

\$ 152,594.66

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the continuation Sheet that are changed to conform to the amount certified.)

ENGINEER:

By: 

Date: 3/1/21

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Changes approved in previous months by Owner	\$665,978.09	\$2,048,029.89
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$665,978.09	\$2,048,029.89
NET CHANGES By Change Order	-\$1,382,051.80	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner and that current payment shown herein is now due.

Contractor: Jr. Davis Construction Co., Inc.

State of: Florida

County of: Osceola

By: 

Subscribed and sworn to before me this 27th day of January 2021

Date: 1/27/2021

Notary Public: 

My Commission expires: 3/21/24



REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 2 of 9 Pages

Application and Certification for Payment, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

0.00 0.00

Invoice # : 126689

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
01	PHASE 1	29.00			5,565,263.00	29.00	5,565,263.00	0.00	0.00	29.00	5,565,263.00	100.00%
20	MOBILIZATION & SITE PREP PH.1 ONLY	1.00	.LS	203,150.00	203,150.00	1.00	203,150.00	0.00	0.00	1.00	203,150.00	100.00%
30	CLEAR& GRUB (Rdwy, Easements Open Spaces,Storm)	1.00	.LS	124,790.00	124,790.00	1.00	124,790.00	0.00	0.00	1.00	124,790.00	100.00%
40	CLEAR & GRUBBING (Single Family Lots)	1.00	.LS	95,980.00	95,980.00	1.00	95,980.00	0.00	0.00	1.00	95,980.00	100.00%
50	ROADWAY AND ROADWAY EARTHWORK	1.00	.LS	650,125.00	650,125.00	1.00	650,125.00	0.00	0.00	1.00	650,125.00	100.00%
60	EARTHWORK / LOT FILL	1.00	.LS	145,245.00	145,245.00	1.00	145,245.00	0.00	0.00	1.00	145,245.00	100.00%
70	STRIPING AND SIGNAGE	1.00	.LS	14,865.00	14,865.00	1.00	14,865.00	0.00	0.00	1.00	14,865.00	100.00%
80	POND EXCAVATION AND BERM CONSTRUCTION	1.00	.LS	550,295.00	550,295.00	1.00	550,295.00	0.00	0.00	1.00	550,295.00	100.00%
90	SEEDING / MULCHING AND SOD	1.00	.LS	131,040.00	131,040.00	1.00	131,040.00	0.00	0.00	1.00	131,040.00	100.00%
100	STORM DRAINAGE COLLECTION SYSTEM	1.00	.LS	956,170.00	956,170.00	1.00	956,170.00	0.00	0.00	1.00	956,170.00	100.00%
110	UNDERDRAIN	1.00	.LS	387,325.00	387,325.00	1.00	387,325.00	0.00	0.00	1.00	387,325.00	100.00%
120	TELEVISION INSPECTION AND REPORT / STORM SEWER	1.00	.LS	28,300.00	28,300.00	1.00	28,300.00	0.00	0.00	1.00	28,300.00	100.00%
130	PAVING AND DRAINAGE AS-BUILTS	1.00	.LS	17,435.00	17,435.00	1.00	17,435.00	0.00	0.00	1.00	17,435.00	100.00%
140	GRAVITY SANITARY SEWER COLLECTION SYSTEM	1.00	.LS	684,250.00	684,250.00	1.00	684,250.00	0.00	0.00	1.00	684,250.00	100.00%
150	CCUA PUMP STATION	1.00	.LS	414,175.00	414,175.00	1.00	414,175.00	0.00	0.00	1.00	414,175.00	100.00%
160	SANITARY SEWER FORCE MAIN	1.00	.LS	90,435.00	90,435.00	1.00	90,435.00	0.00	0.00	1.00	90,435.00	100.00%
170	TV INSPECTION & REPORTS / SANITARY SEWER	1.00	.LS	29,100.00	29,100.00	1.00	29,100.00	0.00	0.00	1.00	29,100.00	100.00%
180	POTABLE WATER DISTRIBUTION SYSTEM	1.00	.LS	319,280.00	319,280.00	1.00	319,280.00	0.00	0.00	1.00	319,280.00	100.00%
190	WATER AND SANITARY SEWER AS-BUILTS	1.00	.LS	8,355.00	8,355.00	1.00	8,355.00	0.00	0.00	1.00	8,355.00	100.00%
200	6" CONDUIT	1.00	.LS	2,300.00	2,300.00	1.00	2,300.00	0.00	0.00	1.00	2,300.00	100.00%
210	REUSE WATER DISTRIBUTION SYSTEM	1.00	.LS	273,530.00	273,530.00	1.00	273,530.00	0.00	0.00	1.00	273,530.00	100.00%
220	EROSION AND SEDIMENT CONTROL	1.00	.LS	37,895.00	37,895.00	1.00	37,895.00	0.00	0.00	1.00	37,895.00	100.00%
230	STORMWATER POLLUTION PREVENTION PLAN	1.00	.LS	42,620.00	42,620.00	1.00	42,620.00	0.00	0.00	1.00	42,620.00	100.00%
240	TESTING ALLOWANCE	1.00	.LS	11,070.00	11,070.00	1.00	11,070.00	0.00	0.00	1.00	11,070.00	100.00%
250	SIDEWALKS AND ADA HANDICAP RAMPS	1.00	.LS	66,275.00	66,275.00	1.00	66,275.00	0.00	0.00	1.00	66,275.00	100.00%
260	LOT BUILDING PADS	1.00	.LS	67,280.00	67,280.00	1.00	67,280.00	0.00	0.00	1.00	67,280.00	100.00%
270	BULKHEAD / RETAINING WALLS	1.00	.LS	30,500.00	30,500.00	1.00	30,500.00	0.00	0.00	1.00	30,500.00	100.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 3 of 9 Pages

Application and Certification for Payment, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

0.00 0.00

Invoice # : 126689

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
280	LINING OF PONDS	1.00	LS	134,065.00	134,065.00	1.00	134,065.00	0.00	0.00	1.00	134,065.00	100.00%
290	PAYMENT & PERFORMANCE BOND	1.00	LS	45,707.00	45,707.00	1.00	45,707.00	0.00	0.00	1.00	45,707.00	100.00%
300	WARRANTY BOND / MAINTENANCE BOND	1.00	LS	3,706.00	3,706.00	1.00	3,706.00	0.00	0.00	1.00	3,706.00	100.00%
02A	PHASE 2-CHESWICK OAK AVE	20.00			2,560,370.00	20.00	2,560,370.00	0.00	0.00	20.00	2,560,370.00	100.00%
310	CLEAR & GRUB (Rdwy, Easements, Open Space, Storm)	1.00	LS	84,405.00	84,405.00	1.00	84,405.00	0.00	0.00	1.00	84,405.00	100.00%
320	ROADWAY AND ROADWAY EARTHWORK	1.00	LS	1,189,275.00	1,189,275.00	1.00	1,189,275.00	0.00	0.00	1.00	1,189,275.00	100.00%
330	STRIPING AND SIGNAGE	1.00	LS	20,750.00	20,750.00	1.00	20,750.00	0.00	0.00	1.00	20,750.00	100.00%
340	POND EXCAVATION AND BERM CONSTRUCTION	1.00	LS	38,265.00	38,265.00	1.00	38,265.00	0.00	0.00	1.00	38,265.00	100.00%
350	SEEDING / MULCHING AND SOD	1.00	LS	64,840.00	64,840.00	1.00	64,840.00	0.00	0.00	1.00	64,840.00	100.00%
360	STORM DRAINAGE COLLECTION SYSTEM	1.00	LS	340,895.00	340,895.00	1.00	340,895.00	0.00	0.00	1.00	340,895.00	100.00%
370	UNDERDRAIN	1.00	LS	19,775.00	19,775.00	1.00	19,775.00	0.00	0.00	1.00	19,775.00	100.00%
380	TELEVISION INSPECTION AND REPORT / STORM SEWER	1.00	LS	18,385.00	18,385.00	1.00	18,385.00	0.00	0.00	1.00	18,385.00	100.00%
390	PAVING AND DRAINAGE AS-BUILTS	1.00	LS	57,290.00	57,290.00	1.00	57,290.00	0.00	0.00	1.00	57,290.00	100.00%
400	SANITARY SEWER FORCE MAIN	1.00	LS	150,030.00	150,030.00	1.00	150,030.00	0.00	0.00	1.00	150,030.00	100.00%
410	POTABLE WATER DISTRIBUTION SYSTEM	1.00	LS	195,145.00	195,145.00	1.00	195,145.00	0.00	0.00	1.00	195,145.00	100.00%
420	WATER AND SANITARY SEWER AS-BUILTS	1.00	LS	5,225.00	5,225.00	1.00	5,225.00	0.00	0.00	1.00	5,225.00	100.00%
430	6" CONDUIT	1.00	LS	4,035.00	4,035.00	1.00	4,035.00	0.00	0.00	1.00	4,035.00	100.00%
440	REUSE WATER DISTRIBUTION SYSTEM	1.00	LS	166,775.00	166,775.00	1.00	166,775.00	0.00	0.00	1.00	166,775.00	100.00%
450	EROSION AND SEDIMENT CONTROL	1.00	LS	19,950.00	19,950.00	1.00	19,950.00	0.00	0.00	1.00	19,950.00	100.00%
460	STORMWATER POLLUTION PREVENTION PLAN	1.00	LS	34,590.00	34,590.00	1.00	34,590.00	0.00	0.00	1.00	34,590.00	100.00%
470	TESTING ALLOWANCE	1.00	LS	11,070.00	11,070.00	1.00	11,070.00	0.00	0.00	1.00	11,070.00	100.00%
480	SIDEWALKS AND ADA HANDICAP RAMPS	1.00	LS	123,605.00	123,605.00	1.00	123,605.00	0.00	0.00	1.00	123,605.00	100.00%
490	PAYMENT & PERFORMANCE BOND	1.00	LS	14,825.00	14,825.00	1.00	14,825.00	0.00	0.00	1.00	14,825.00	100.00%
500	WARRANTY BOND / MAINTENANCE BOND	1.00	LS	1,240.00	1,240.00	1.00	1,240.00	0.00	0.00	1.00	1,240.00	100.00%
02B	PHASE 2-FIRETHORN AVE	19.00			876,765.00	14.55	744,570.35	0.65	17,085.90	15.20	761,656.25	86.87%
510	CLEAR & GRUB (Rdwy, Easements, Open Spaces & Storm)	1.00	LS	28,400.00	28,400.00	1.00	28,400.00	0.00	0.00	1.00	28,400.00	100.00%
520	ROADWAY AND ROADWAY EARTHWORK	1.00	LS	307,565.00	307,565.00	0.93	286,035.45	0.02	6,151.30	0.95	292,186.75	95.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 4 of 9 Pages

Application and Certification for Payment, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

0.00 0.00

Invoice # : 126689

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
530	STRIPING AND SIGNAGE	1.00	.LS	6,650.00	6,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540	POND EXCAVATION AND BERM CONSTRUCTION	1.00	.LS	56,970.00	56,970.00	1.00	56,970.00	0.00	0.00	1.00	56,970.00	100.00%
550	SEEDING / MULCHING AND SOD	1.00	.LS	41,080.00	41,080.00	0.40	16,432.00	0.00	0.00	0.40	16,432.00	40.00%
560	STORM DRAINAGE COLLECTION SYSTEM	1.00	.LS	184,770.00	184,770.00	1.00	184,770.00	0.00	0.00	1.00	184,770.00	100.00%
570	TELEVISION INSPECTION AND REPORT / STORM SEWER	1.00	.LS	8,165.00	8,165.00	0.90	7,348.50	0.10	816.50	1.00	8,165.00	100.00%
580	PAVING AND DRAINAGE AS-BUILTS	1.00	.LS	28,685.00	28,685.00	0.60	17,211.00	0.30	8,605.50	0.90	25,816.50	90.00%
590	POTABLE WATER DISTRIBUTION SYSTEM	1.00	.LS	48,990.00	48,990.00	1.00	48,990.00	0.00	0.00	1.00	48,990.00	100.00%
600	WATER AND SANITARY SEWER AS-BUILTS	1.00	.LS	4,180.00	4,180.00	0.80	3,344.00	0.15	627.00	0.95	3,971.00	95.00%
610	6" CONDUIT	1.00	.LS	4,035.00	4,035.00	1.00	4,035.00	0.00	0.00	1.00	4,035.00	100.00%
620	REUSE WATER DISTRIBUTION SYSTEM	1.00	.LS	40,220.00	40,220.00	1.00	40,220.00	0.00	0.00	1.00	40,220.00	100.00%
630	EROSION AND SEDIMENT CONTROL	1.00	.LS	7,890.00	7,890.00	1.00	7,890.00	0.00	0.00	1.00	7,890.00	100.00%
640	STORMWATER POLLUTION PREVENTION PLAN	1.00	.LS	26,560.00	26,560.00	1.00	26,560.00	0.00	0.00	1.00	26,560.00	100.00%
650	TESTING ALLOWANCE	1.00	.LS	11,070.00	11,070.00	0.92	10,184.40	0.08	885.60	1.00	11,070.00	100.00%
660	SIDEWALKS AND ADA HANDICAP RAMPS	1.00	.LS	55,440.00	55,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
670	BULKHEAD / RETAINING WALLS	1.00	.LS	9,915.00	9,915.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
680	PAYMENT & PERFORMANCE BOND	1.00	.LS	4,945.00	4,945.00	1.00	4,945.00	0.00	0.00	1.00	4,945.00	100.00%
690	WARRANTY BOND / MAINTENANCE BOND	1.00	.LS	1,235.00	1,235.00	1.00	1,235.00	0.00	0.00	1.00	1,235.00	100.00%
02C	PHASE2-PORTION MAIN 162 LOTS	25.00			4,681,210.00	21.17	4,421,068.65	0.63	51,665.60	21.80	4,472,734.25	95.55%
700	CLEAR & GRUB (Rdwy, Easements, Open Space & Storm)	1.00	.LS	53,900.00	53,900.00	1.00	53,900.00	0.00	0.00	1.00	53,900.00	100.00%
710	CLEARING AND GRUBBING (Single Family Lots)	1.00	.LS	125,825.00	125,825.00	1.00	125,825.00	0.00	0.00	1.00	125,825.00	100.00%
720	ROADWAY AND ROADWAY EARTHWORK	1.00	.LS	806,320.00	806,320.00	0.90	725,688.00	0.02	16,126.40	0.92	741,814.40	92.00%
730	EARTHWORK / LOT FILL	1.00	.LS	284,030.00	284,030.00	1.00	284,030.00	0.00	0.00	1.00	284,030.00	100.00%
740	STRIPING AND SIGNAGE	1.00	.LS	14,420.00	14,420.00	0.25	3,605.00	0.00	0.00	0.25	3,605.00	25.00%
750	POND EXCAVATION AND BERM CONSTRUCTION	1.00	.LS	302,350.00	302,350.00	1.00	302,350.00	0.00	0.00	1.00	302,350.00	100.00%
760	SEEDING / MULCHING AND SOD	1.00	.LS	101,825.00	101,825.00	0.75	76,368.75	0.00	0.00	0.75	76,368.75	75.00%
770	STORM DRAINAGE COLLECTION SYSTEM	1.00	.LS	433,960.00	433,960.00	1.00	433,960.00	0.00	0.00	1.00	433,960.00	100.00%
780	UNDERDRAIN	1.00	.LS	440,995.00	440,995.00	0.95	418,945.25	0.03	13,229.85	0.98	432,175.10	98.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 5 of 9 Pages

Application and Certification for Payment, containing

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Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

Invoice # : 126689

0.00 0.00

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
790	TELEVISION INSPECTION AND REPORT / STORM SEWER	1.00	LS	22,560.00	22,560.00	0.95	21,432.00	0.05	1,128.00	1.00	22,560.00	100.00%
800	PAVING AND DRAINAGE AS-BUILTS	1.00	LS	10,445.00	10,445.00	0.50	5,222.50	0.20	2,089.00	0.70	7,311.50	70.00%
810	GRAVITY SANITARY SEWER COLLECTION SYSTEM	1.00	LS	638,345.00	638,345.00	1.00	638,345.00	0.00	0.00	1.00	638,345.00	100.00%
820	TV INSPECTION & REPORTS / SANITARY SEWER	1.00	LS	34,660.00	34,660.00	0.95	32,927.00	0.05	1,733.00	1.00	34,660.00	100.00%
830	POTABLE WATER DISTRIBUTION SYSTEM	1.00	LS	339,525.00	339,525.00	1.00	339,525.00	0.00	0.00	1.00	339,525.00	100.00%
840	WATER AND SANITARY SEWER AS-BUILTS	1.00	LS	8,360.00	8,360.00	0.80	6,688.00	0.15	1,254.00	0.95	7,942.00	95.00%
850	6" CONDUIT	1.00	LS	4,035.00	4,035.00	1.00	4,035.00	0.00	0.00	1.00	4,035.00	100.00%
860	REUSE WATER DISTRIBUTION SYSTEM	1.00	LS	315,205.00	315,205.00	1.00	315,205.00	0.00	0.00	1.00	315,205.00	100.00%
870	EROSION AND SEDIMENT CONTROL	1.00	LS	31,990.00	31,990.00	1.00	31,990.00	0.00	0.00	1.00	31,990.00	100.00%
880	STORMWATER POLLUTION PREVENTION PLAN	1.00	LS	42,620.00	42,620.00	1.00	42,620.00	0.00	0.00	1.00	42,620.00	100.00%
890	TESTING ALLOWANCE	1.00	LS	11,070.00	11,070.00	0.90	9,963.00	0.10	1,107.00	1.00	11,070.00	100.00%
900	SIDEWALKS AND ADA HANDICAP RAMPS	1.00	LS	71,190.00	71,190.00	0.25	17,797.50	0.00	0.00	0.25	17,797.50	25.00%
910	LOT BUILDING PADS	1.00	LS	499,945.00	499,945.00	0.97	484,946.65	0.03	14,998.35	1.00	499,945.00	100.00%
920	BULKHEAD / RETAINING WALLS	1.00	LS	41,935.00	41,935.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
930	PAYMENT & PERFORMANCE BOND	1.00	LS	42,000.00	42,000.00	1.00	42,000.00	0.00	0.00	1.00	42,000.00	100.00%
940	WARRANTY BOND / MAINTENANCE BOND	1.00	LS	3,700.00	3,700.00	1.00	3,700.00	0.00	0.00	1.00	3,700.00	100.00%
03	AMENITY CENTER	17.00			363,150.00	10.55	247,075.25	0.50	22,381.00	11.05	269,456.25	74.20%
950	CLEAR & GRUB (Rdwy, Easements, Open Space & Storm)	1.00	LS	27,435.00	27,435.00	1.00	27,435.00	0.00	0.00	1.00	27,435.00	100.00%
960	ROADWAY AND ROADWAY EARTHWORK	1.00	LS	199,855.00	199,855.00	0.75	149,891.25	0.10	19,985.50	0.85	169,876.75	85.00%
970	6" CONC DUMPSTER PAD & WALL	1.00	LS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
980	STRIPING AND SIGNAGE	1.00	LS	6,335.00	6,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
990	SEEDING / MULCHING AND SOD	1.00	LS	18,425.00	18,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000	STORM DRAINAGE COLLECTION SYSTEM	1.00	LS	34,665.00	34,665.00	1.00	34,665.00	0.00	0.00	1.00	34,665.00	100.00%
1010	TELEVISION INSPECTION AND REPORT / STORM SEWER	1.00	LS	2,940.00	2,940.00	0.35	1,029.00	0.25	735.00	0.60	1,764.00	60.00%
1020	PAVING AND DRAINAGE AS-BUILTS	1.00	LS	4,175.00	4,175.00	0.30	1,252.50	0.00	0.00	0.30	1,252.50	30.00%
1030	GRAVITY SEWER COLLECTION SYSTEM	1.00	LS	1,900.00	1,900.00	1.00	1,900.00	0.00	0.00	1.00	1,900.00	100.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 6 of 9 Pages

Application and Certification for Payment, containing

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Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

Invoice # : 126689

0.00 0.00

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
1040	TV INSPECTION & REPORTS / SANITARY SEWER	1.00	LS	340.00	340.00	0.60	204.00	0.00	0.00	0.60	204.00	60.00%
1050	EROSION AND SEDIMENT CONTROL	1.00	LS	5,625.00	5,625.00	1.00	5,625.00	0.00	0.00	1.00	5,625.00	100.00%
1060	STORMWATER POLLUTION PREVENTION PLAN	1.00	LS	10,500.00	10,500.00	1.00	10,500.00	0.00	0.00	1.00	10,500.00	100.00%
1070	TESTING ALLOWANCE	1.00	LS	11,070.00	11,070.00	0.55	6,088.50	0.15	1,660.50	0.70	7,749.00	70.00%
1080	SIDEWALKS AND ADA HANDICAP RAMPS	1.00	LS	31,400.00	31,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090	LOT BUILDING PADS	1.00	LS	6,630.00	6,630.00	1.00	6,630.00	0.00	0.00	1.00	6,630.00	100.00%
1100	PAYMENT & PERFORMANCE BOND	1.00	LS	1,235.00	1,235.00	1.00	1,235.00	0.00	0.00	1.00	1,235.00	100.00%
1110	WARRANTY BOND / MAINTENANCE BOND	1.00	LS	620.00	620.00	1.00	620.00	0.00	0.00	1.00	620.00	100.00%
CO01	CO#1-ODP P1 MACK CONCRETE WO#1	1.00			-209,130.76	1.00	-209,130.76	0.00	0.00	1.00	-209,130.76	100.00%
6000	CO#1: ODP-MACK CONCRETE WO#1	1.00	LS	-209,130.76	-209,130.76	1.00	-209,130.76	0.00	0.00	1.00	-209,130.76	100.00%
CO02	CO#2-ODP P1 FERGUSON WO#2	1.00			-410,925.58	1.00	-410,925.58	0.00	0.00	1.00	-410,925.58	100.00%
6010	CO#2: ODP-FERGUSON WATERWORKS WO#2	1.00	LS	-410,925.58	-410,925.58	1.00	-410,925.58	0.00	0.00	1.00	-410,925.58	100.00%
CO03	CO#3-ODP P1 RINKER WO#3	1.00			-308,735.78	1.00	-308,735.78	0.00	0.00	1.00	-308,735.78	100.00%
6020	CO#3: ODP-HYDRO CONDUIT/RINKER WO#3	1.00	LS	-308,735.78	-308,735.78	1.00	-308,735.78	0.00	0.00	1.00	-308,735.78	100.00%
CO04	CO#4-RCP UPGRADE	1.00			30,000.00	1.00	30,000.00	0.00	0.00	1.00	30,000.00	100.00%
6030	CO#4: RCP UPGRADE	1.00	LS	30,000.00	30,000.00	1.00	30,000.00	0.00	0.00	1.00	30,000.00	100.00%
CO05	CO#5-LIFT STATION PER CUA RCO	1.00			67,855.00	1.00	67,855.00	0.00	0.00	1.00	67,855.00	100.00%
6040	CO5: Lift Station Upgrades per CUA RCO-02	1.00	LS	67,855.00	67,855.00	1.00	67,855.00	0.00	0.00	1.00	67,855.00	100.00%
CO06	CO#6-ELECTRICAL SLEEVE CRSING	1,241.00			6,889.00	1,241.00	6,889.00	0.00	0.00	1,241.00	6,889.00	100.00%
6050	CO6: General Conditions ELECT SLEEVE XING	1.00	LS	1,216.00	1,216.00	1.00	1,216.00	0.00	0.00	1.00	1,216.00	100.00%
6060	CO6: 2.5" Sch40 Electrical Sleeve Crossings	1,054.00	LF	4.50	4,743.00	1,054.00	4,743.00	0.00	0.00	1,054.00	4,743.00	100.00%
6070	CO6: 3" Sch40 Electrical Sleeve Crossings	186.00	LF	5.00	930.00	186.00	930.00	0.00	0.00	186.00	930.00	100.00%
CO07	CO#7-P2 RCP UPGRADE	1.00			26,750.00	1.00	26,750.00	0.00	0.00	1.00	26,750.00	100.00%
6080	CO#7: PH.2 RCP UPGRADE	1.00	LS	26,750.00	26,750.00	1.00	26,750.00	0.00	0.00	1.00	26,750.00	100.00%
CO08	CO#8-ODP P2 ODP FERGUSON WO#4	-1.00			-770,209.72	-1.00	-770,209.72	0.00	0.00	-1.00	-770,209.72	100.00%
6090	CO#8: PH.2 ODP FERGUSON WATERWORKS WO#4	-1.00	LS	770,209.72	-770,209.72	-1.00	-770,209.72	0.00	0.00	-1.00	-770,209.72	100.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

Period Ending Date: 01/31/21

Detail Page 7 of 9 Pages

Application and Certification for Payment, containing

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Application No. : 32

Application Date : 01/31/21

To:

Architect's Project No.:

0.00 0.00

Invoice # : 126689

Item ID	Description	Quantity	Unit	Unit Price	Total Contract Amount	Previously Completed		This Period		Complete to Date		% Comp
						Units	Amount	Units	Amount	Units	Amount	
CO09	CO#9-ODP P2 MACK CONCRETE WO#5	-1.00			-168,076.96	-1.00	-168,076.96	0.00	0.00	-1.00	-168,076.96	100.00%
6100	CO#9: PH.2 ODP MACK CONCRETE WO#5	-1.00	.LS	168,076.96	-168,076.96	-1.00	-168,076.96	0.00	0.00	-1.00	-168,076.96	100.00%
CO10	CO#10-ODP P2 RINKER WO#6	-1.00			-180,951.09	-0.93	-167,351.85	0.00	0.00	-0.93	-167,351.85	92.48%
6110	CO#10: PH2 ODP HYDRO CONDUIT/RINKER WO#6	-1.00	.LS	180,951.09	-180,951.09	-0.93	-167,351.85	0.00	0.00	-0.93	-167,351.85	92.48%
CO11	CO#11-ODP P1 CLOSE OUT	3.00			43,967.19	3.00	43,967.19	0.00	0.00	3.00	43,967.19	100.00%
6120	CO#11:PH2 ODP MACK CONCRETE CO1	1.00	.LS	1,076.96	1,076.96	1.00	1,076.96	0.00	0.00	1.00	1,076.96	100.00%
6130	CO11: PH.1 ODP FERGUSON CLOSE OUT WO#2	1.00	.LS	36,105.02	36,105.02	1.00	36,105.02	0.00	0.00	1.00	36,105.02	100.00%
6140	CO11: PH.1 ODP HYDRO CONDUIT dba/RINKER WO#3	1.00	.LS	6,785.21	6,785.21	1.00	6,785.21	0.00	0.00	1.00	6,785.21	100.00%
CO12	CO#12-PH2 IMPORT DIRT	100,210.00			53,597.17	100,210.00	53,597.17	0.00	0.00	100,210.00	53,597.17	100.00%
6190	CO12: PH.2 SWMF-1 Pond Using and Blending All	10,871.00	CY	0.00	0.00	10,871.00	0.00	0.00	0.00	10,871.00	0.00	0.00%
6200	CO12: PH.2 SWMF-2 Pond All Bad Blending Import	9,890.00	CY	0.82	8,109.80	9,890.00	8,109.80	0.00	0.00	9,890.00	8,109.80	100.00%
6210	CO12: PH.2 SWMF- 6 Pond All Bad Blending Import Fill	9,065.00	CY	0.82	7,433.30	9,065.00	7,433.30	0.00	0.00	9,065.00	7,433.30	100.00%
6220	CO12: PH.2 SWMF-12 All Pond Material Good	3,866.00	CY	0.00	0.00	3,866.00	0.00	0.00	0.00	3,866.00	0.00	0.00%
6230	CO12: PH.2 SWMF-14 All Pond Material Good	20,594.00	CY	0.00	0.00	20,594.00	0.00	0.00	0.00	20,594.00	0.00	0.00%
6240	CO12: PH.2 SWMF-8 Pond All Bad Blending Import Fill	24,580.00	CY	0.82	20,155.60	24,580.00	20,155.60	0.00	0.00	24,580.00	20,155.60	100.00%
6250	CO12: PH.2 SWMF-7 Pond All Bad Blending Import Fill	21,343.00	CY	0.82	17,501.26	21,343.00	17,501.26	0.00	0.00	21,343.00	17,501.26	100.00%
6260	CO12: PH.2 Bond	1.00	.LS	397.21	397.21	1.00	397.21	0.00	0.00	1.00	397.21	100.00%
CO13	CO#13-PH3 CLEARING	10,672.00			183,682.72	0.00	0.00	10,645.15	59,747.72	10,645.15	59,747.72	32.53%
6150	CO13: PH.3 Construction Survey	1.00	.LS	5,100.00	5,100.00	0.00	0.00	0.15	765.00	0.15	765.00	15.00%
6160	CO13: PH.3 Silt Fence	10,637.00	LF	2.24	23,826.88	0.00	0.00	10,637.00	23,826.88	10,637.00	23,826.88	100.00%
6170	CO13: PH.3 Clear Grubb & Burn Onsite	33.00	AC	4,600.00	151,800.00	0.00	0.00	7.00	32,200.00	7.00	32,200.00	21.21%
6180	CO13: PH.3 Bond	1.00	.LS	2,955.84	2,955.84	0.00	0.00	1.00	2,955.84	1.00	2,955.84	100.00%
CO14	CO#14-PH2 SLEEVES	3,325.00			61,900.00	3,325.00	61,900.00	0.00	0.00	3,325.00	61,900.00	100.00%
6270	CO14: RCO12-1 GENERAL CONDITIONS	1.00	.LS	3,200.00	3,200.00	1.00	3,200.00	0.00	0.00	1.00	3,200.00	100.00%

REQUEST FOR PAYMENT DETAIL

Project: 1955- WILFORD PRESERVE

Invoice: 126689

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Detail Page 8 of 9 Pages

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Application Date : 01/31/21

To:

Architect's Project No.:

Invoice # : 126689

0.00 0.00

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						Units	Amount	Units	Amount	Units	Amount	
6280	CO14: RCO12-1 SLEEVE 2" SCH40 PVC IRRIGATION	684.00	LF	14.50	9,918.00	684.00	9,918.00	0.00	0.00	684.00	9,918.00	100.00%
6290	CO14: RCO12-1 SLEEVE 2-1/2" SCH40 PVC CLAY ELEC.	648.00	LF	16.00	10,368.00	648.00	10,368.00	0.00	0.00	648.00	10,368.00	100.00%
6300	CO14: RCO12-1 SLEEVE 3" SCH40 PVC DEVELOPER	857.00	LF	17.00	14,569.00	857.00	14,569.00	0.00	0.00	857.00	14,569.00	100.00%
6310	CO14: RCO12-1 SLEEVE 3" SCH40 PVC CLAY ELEC.	459.00	LF	19.00	8,721.00	459.00	8,721.00	0.00	0.00	459.00	8,721.00	100.00%
6320	CO14: RCO12-1 SLEEVE 4" SCH40 PVC AT&T	675.00	LF	21.00	14,175.00	675.00	14,175.00	0.00	0.00	675.00	14,175.00	100.00%
6330	CO14: RCO12-1 BOND	1.00	LS	949.00	949.00	1.00	949.00	0.00	0.00	1.00	949.00	100.00%
CO15	CO#15-FM 12" WET TAP CHESWICK	1.00			7,436.76	1.00	7,436.76	0.00	0.00	1.00	7,436.76	100.00%
6660	CO15: RCO14 FM: ADD 12" CCUA WET-TAP CHESWICK	1.00	EA	9,382.29	9,382.29	1.00	9,382.29	0.00	0.00	1.00	9,382.29	100.00%
6662	CO15: RCO14 FM: DEDUCT 12" CNCT TO EXIST CHESWICK	-1.00	EA	2,100.00	-2,100.00	-1.00	-2,100.00	0.00	0.00	-1.00	-2,100.00	100.00%
6664	CO15: RCO14 BOND	1.00	LS	154.47	154.47	1.00	154.47	0.00	0.00	1.00	154.47	100.00%
CO16	CO#16: PH2A/B PHASING CHANGES	3.00			51,039.45	3.00	51,039.45	0.00	0.00	3.00	51,039.45	100.00%
6628	CO16: RCO15 DESIGN/PHASING CHANGES - PHASE 2A	1.00	LS	32,336.12	32,336.12	1.00	32,336.12	0.00	0.00	1.00	32,336.12	100.00%
6630	CO16: RCO15 DESIGN/PHASING CHANGES - PHASE 2B	1.00	LS	17,609.95	17,609.95	1.00	17,609.95	0.00	0.00	1.00	17,609.95	100.00%
6632	CO16: RCO15 BOND	1.00	LS	1,093.38	1,093.38	1.00	1,093.38	0.00	0.00	1.00	1,093.38	100.00%
CO17	CO#17: PH1/2 AMENITY CENTER	4,911.00			132,860.80	4,451.30	116,267.04	281.55	9,745.77	4,732.85	126,012.81	94.85%
6666	CO17: Construction Survey Layout AMENITY	1.00	LS	6,500.00	6,500.00	0.70	4,550.00	0.20	1,300.00	0.90	5,850.00	90.00%
6668	CO17: Certified Asbuilts AMENITY	1.00	LS	3,000.00	3,000.00	0.00	0.00	0.25	750.00	0.25	750.00	25.00%
6670	CO17: Geo-Technical Testing AMENITY	1.00	LS	6,500.00	6,500.00	0.60	3,900.00	0.10	650.00	0.70	4,550.00	70.00%
6672	CO17: Inlet Protections AMENITY	2.00	EA	119.00	238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6674	CO17: Embankment AMENITY	2,719.00	CY	13.75	37,386.25	2,719.00	37,386.25	0.00	0.00	2,719.00	37,386.25	100.00%
6676	CO17: SS: 6" SDR26 PVC (0-6' Cut) AMENITY	74.00	LF	14.50	1,073.00	74.00	1,073.00	0.00	0.00	74.00	1,073.00	100.00%
6678	CO17: SS: 6" Cleanout AMENITY	2.00	EA	2,100.00	4,200.00	2.00	4,200.00	0.00	0.00	2.00	4,200.00	100.00%
6680	CO17: SS: Sanitary Sewer Testing AMENITY	74.00	LF	7.50	555.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6682	CO17: STORM: 8" HDPE Pipe AMENITY	71.00	LF	30.50	2,165.50	71.00	2,165.50	0.00	0.00	71.00	2,165.50	100.00%
6684	CO17: STORM: 10" HDPE Pipe AMENITY	12.00	LF	59.00	708.00	12.00	708.00	0.00	0.00	12.00	708.00	100.00%

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0.00 0.00

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6686	CO17: STORM: 12" HDPE Pipe AMENITY	362.00	LF	49.00	17,738.00	362.00	17,738.00	0.00	0.00	362.00	17,738.00	100.00%
6688	CO17: STORM: 18" HDPE Pipe AMENITY	8.00	LF	875.00	7,000.00	8.00	7,000.00	0.00	0.00	8.00	7,000.00	100.00%
6690	CO17: STORM: 24" Drain Basin AMENITY	2.00	EA	2,400.00	4,800.00	2.00	4,800.00	0.00	0.00	2.00	4,800.00	100.00%
6692	CO17: STORM: 12" Inline Drain AMENITY	17.00	EA	1,300.00	22,100.00	15.00	19,500.00	2.00	2,600.00	17.00	22,100.00	100.00%
6694	CO17: STORM: 8" Roof Drain Assembly AMENITY	4.00	EA	575.00	2,300.00	3.00	1,725.00	1.00	575.00	4.00	2,300.00	100.00%
6696	CO17: STORM: Storm Drainage Testing AMENITY	453.00	LF	9.75	4,416.75	212.00	2,067.00	241.00	2,349.75	453.00	4,416.75	100.00%
6698	CO17: WM: 2" PVC AMENITY	52.00	LF	8.70	452.40	52.00	452.40	0.00	0.00	52.00	452.40	100.00%
6700	CO17: WM: 2" Meter Assembly (meter and fee by ot)	1.00	EA	1,100.00	1,100.00	0.50	550.00	0.00	0.00	0.50	550.00	50.00%
6702	CO17: WM: 2" RPZ Assembly AMENITY	1.00	EA	1,885.00	1,885.00	1.00	1,885.00	0.00	0.00	1.00	1,885.00	100.00%
6704	CO17: WM: Potable Water Testing AMENITY	911.00	LF	2.35	2,140.85	811.00	1,905.86	0.00	0.00	811.00	1,905.86	89.02%
6706	CO17: IRR: 2" PVC AMENITY	73.00	LF	15.85	1,157.05	36.50	578.53	36.50	578.52	73.00	1,157.05	100.00%
6708	CO17: IRR: 2" Meter Assembly (meter and fee by ot)	1.00	EA	840.00	840.00	0.50	420.00	0.00	0.00	0.50	420.00	50.00%
6710	CO17: IRR: 2" RPZ Assembly AMENITY	1.00	EA	1,885.00	1,885.00	0.50	942.50	0.50	942.50	1.00	1,885.00	100.00%
6712	CO17: IRR: 2" Sleeves AMENITY	68.00	LF	40.00	2,720.00	68.00	2,720.00	0.00	0.00	68.00	2,720.00	100.00%
Grand Totals					12,664,706.20		11,969,618.21		160,625.99		12,130,244.20	95.78%

**CONDITIONAL
WAIVER AND RELEASE OF LIEN
UPON PARTIAL PAYMENT**

The undersigned lienor, in consideration of the sum of \$152,594.66 hereby waives and releases its lien and right to claim a lien for labor, services or materials furnished through January 31, 2021 to Wilford Preserve CDD on the job of Wilford Preserve Phase 1 & Phase 2 the following described property:

**Wilford Preserve Phase 1 & Phase 2 Project
Orange Park, FL**

This release is contingent upon receipt by the undersigned of the consideration specified above and upon full collection by the undersigned of any and all checks, drafts and instruments given in payment for labor, services or materials on the job.

This waiver and release does not cover any retention or labor, services, or materials furnished after the date specified.

DATED on: 1/27/2021

JR DAVIS CONSTRUCTION COMPANY, INC.
210 S. HOAGLAND BLVD.
KISSIMMEE, FL 34741



Kristy Kelley, Secretary

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by means of X physical presence or _____ online notarization, this 27th day of January, 2021, by Kristy Kelley as Secretary of Jr. Davis Construction Company, Inc., on behalf of the corporation, who is:

X Personally known
____ Produced Identification
Type of Identification Produced _____





NOTARY PUBLIC
My Commission Expires 5/2/24

NOTE: This is a statutory form prescribed by Section 713.20, Florida Statutes (1996). Effective October 1, 1996, a person may not require a lienor to furnish a waiver or release of lien that is different from the statutory form.

**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: 79
- (B) Name of Payee: Ferguson Waterworks
- (C) Amount Payable: \$ 1,397.75
- (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 be used for a Deferred Cost:
- (E) Fund or Account from which disbursement to be made: 2019A

The undersigned hereby certifies that:

1. ☒ 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

General Contractor Signature



PRINT DUPLICATE INVOICE

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janet Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1827499	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 494.00

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Wlse	Sell Wlse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	02/09/2021	103510
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
10	10	S3610M100	3X100 SILT FENCE FERG 10 FT CNTR	17.000	EA	170.00	
12	12	MUL340952	6 PVC SWR HUB FEM CO ADPT	15.000	EA	180.00	
12	12	MUL340958	6 PVC SWR REC THRD CO PLUG	12.000	EA	144.00	
Invoice Sub-Total						494.00	
Tax						0.00	
Total Amt						494.00	

TOTAL DUE ---> 494.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale> GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

FILE COPY

PACKED BY	CHECKED BY
-----------	------------



PRINT DUPLICATE INVOICE

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janet Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1831989	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE → 563.75

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	02/26/2021	103678
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
45	45	THPG	TYPE II PLND CMNT 94 LB BAG	8.750	EA	393.75	
10	10	S3610M100	3X100 SILT FENCE FERG 10 FT CNTR	17.000	EA	170.00	
Invoice Sub-Total						563.75	
Tax						0.00	
Total Amt						563.75	

TOTAL DUE → 563.75

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>
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FILE COPY



PRINT DUPLICATE INVOICE

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janet Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1833403	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 340.00

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	03/03/2021	103717
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
20	20	S3610M100	3X100 SILT FENCE FERG 10 FT CNTR	17.000	EA	340.00	
Invoice Sub-Total						340.00	
Tax						0.00	
Total Amt						340.00	

TOTAL DUE ---> 340.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>
GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

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**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: 80
- (B) Name of Payee: Taylor & White, Inc.
- (C) Amount Payable: \$3,571.56
- (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. ☒ 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



Taylor & White, Inc.

Civil Design & Consulting Engineers

INVOICE

9556 Historic Kings Road S., Suite 102
Jacksonville, Florida 32257
t: (904) 346-0671 - f: (904) 348-3051
www.TaylorandWhite.com

Wilford Preserve CDD
Attn: Bernadette Peregrino
District Accountant
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice number 4007
Date 03/11/2021

Project 16050.1 WILFORD PRESERVE CDD

Professional Services Rendered through 03/07/2021. ~PAYMENT TERMS: NET 10 DAYS~
Project Manager: D. Glynn Taylor, P.E. - Principal: D. Glynn Taylor, P.E. *Denotes Hourly Task

Invoice Amount:
\$3,571.56

Invoice Summary

Description	Contract Amount	Prior Billed	Total Billed	Percent Complete	Current Billed
*PHASE 2A REVISIONS	0.00	24,515.00	24,515.00	0.00	0.00
ADDITIONAL SUPPLEMENTAL ENGINEER'S REPORT-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*TEMPORARY SALES TRAILER	0.00	565.00	565.00	0.00	0.00
ENGINEER'S SUPPLEMENTAL REPORT (LS)-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*DISTRICT ENGINEER-HRLY-NTE	60,000.00	67,347.50	68,233.75	113.72	886.25
*CONSTRUCTION OBSV/CERTS-HRLY-NTE	75,000.00	92,942.68	95,382.68	127.18	2,440.00
*PURCHASING AGENT-HRLY	24,200.00	20,400.00	20,400.00	84.30	0.00
*AMENITY CENTER MODIFICATION-CLOSED	0.00	23,740.00	23,740.00	0.00	0.00
*SLEEVING PLAN-CLOSED	0.00	2,898.75	2,898.75	0.00	0.00
*PROJECT ADMIN. & COORDINATION-HRLY-NTE	10,000.00	6,331.25	6,331.25	63.31	0.00
REIMBURSABLES	0.00	7,971.02	8,216.33	0.00	245.31
Total	179,200.00	256,711.20	260,282.76	145.25	3,571.56

*District Engineer-HRLY-NTE

	Units	Billed Amount
D. Glynn Taylor, P.E.	4.50	742.50
eor		
eor		
Richard "JJ" Edwards	1.25	143.75

Create submittal package for delivery to Clay County for Acceptance of Cheswick Oaks Ave.
Discuss Phase I concrete walkthrough, Phase 3A and 3B bid documents and Phase 2A Landscaping and acceptance with the Client,

Phase subtotal 886.25

*Construction Obsv/Certs-HRLY-NTE

	Units	Billed Amount
D. Glynn Taylor, P.E.	5.50	907.50
onsite phase 1 curb damage walkthrough		
engineers letter		

***Construction Obsv/Certs-HRLY-NTE**

	Units	Billed Amount
Ray A. Howard	1.00	95.00
<i>Went to site for visit and took pictures.</i>		
Richard "JJ" Edwards	12.50	1,437.50
<i>Onsite meeting with the contractor and client to walk the curbing in Phase 2A.</i>		
<i>Onsite Phase I Curb damage walkthrough.</i>		
<i>Create Janaury Pay Application verification letter.</i>		
<i>Create Engineers letter with complete Phase I Curb Damage. Create Excel spreadsheet quantifying extent of total curb damage repairs and location</i>		

Phase subtotal		2,440.00
subtotal	24.75	3,326.25

Reimbursables

	Billed Amount
Application Fee	178.54
Mileages	86.77
<i>Onsite to walk Phase 2A with Client and Contractor</i>	
<i>Onsite Phase I curb walkthrough</i>	
<i>Site visit and took pictures</i>	

Phase subtotal	245.31
subtotal	245.31

Invoice total **3,571.56**

**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: 81
- (B) Name of Payee: Eisman & Russo
- (C) Amount Payable: \$229.68
- (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 2233-25
Date 03/12/2021
Project 2233 Wilford Reserve, Phase 1

Professional Services through 02/26/2021.

CEI SERVICES

	Hours	Rate	Billed Amount
Sr. Inspector			
Naeem Mahmood	3.00	76.56	229.68
Invoice total			229.68

Invoice Summary

Description	Contract Amount	Total Billed	Remaining	Current Billed
CEI SERVICES	153,184.00	145,685.76	7,498.24	229.68
Total	153,184.00	145,685.76	7,498.24	229.68

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
2233-25	03/12/2021	229.68	229.68				
	Total	229.68	229.68	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: 83
- (B) Name of Payee: Ferguson Waterworks
- (C) Amount Payable: \$5,295.80
- (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. ☒ obligations in the stated amount set forth above have been incurred by the Issuer,

or

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**WILFORD PRESERVE
DEVELOPMENT DISTRICT**

By: _____
Responsible Officer

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

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Consulting Engineer

FERGUSON®

WATERWORKS

PRINT DUPLICATE INVOICE

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janet Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1837112	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 3658.00

FEL-JACKSONVILLE WW -#149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	03/18/2021	103846
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
			REBILL OF 1836786				
2000	2000	T140NL125360	MIRAFI 140NL N/WOV 12.5X360 500 SY	0.500	SY	1000.00	
6	6	MUL043449	6 PVC SWR GXGXG TEE WYE	46.000	EA	276.00	
6	6	FC4466NL	LF 1-1/2 CTS X CTS COMP COUP	103.000	EA	618.00	
6	6	FC4444NL	LF 1 CTS X CTS COMP COUP	21.000	EA	126.00	
9	9	C2612X	15 SCRW CI HW VLV BX BOT SECT	29.000	EA	261.00	
9	9	C2611TX	10 SCRW CI HW VLV BX TOP SECT	25.000	EA	225.00	
9	9	IVBLIDR	5-1/4 CI VLV BX LID REUSE	13.000	EA	117.00	
15	15	C2612X	15 SCRW CI HW VLV BX BOT SECT	29.000	EA	435.00	
15	15	C2611TX	10 SCRW CI HW VLV BX TOP SECT	25.000	EA	375.00	
15	15	C2600XW	5-1/4 CI DROP LID HW WTR	15.000	EA	225.00	

Invoice Sub-Total 3658.00
Tax 0.00
Total Amt 3658.00

TOTAL DUE ---> 3658.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale> GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

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FERGUSON® WATERWORKS

FERGUSON WATERWORKS-JAX #149
9592 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

PH: 904-268-2551 FAX: 904-268-2053

ORDER NO. REQUIRED DATE SHIP WHS. SELL WHS.

1837112 03/19/21 149 149

CUSTOMER NO.	CUSTOMER ALPHA	CONTRACT NO.	BID NO.	ORDER DATE	ORDERED BY
56187	DAVISW			03/19/21	

WILFORD PRESERVE COMMUNITY DEV
1855 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD
KISSIMMEE, FL 34741

CUST PH: 904-940-5850

CUSTOMER P.O. NO.	JOB NAME	ATTN:
DD	1955 WILFORD PH.2	

LINE	ORDER QTY.	SHIP QTY.	ITEM CODE	DESCRIPTION	UNIT PRICE	U/M	TOTAL	P.O. NO.	aisle LOC
1				REBILL OF 1836786					
2	2000	2000	T140NL125360	MIRAFI 140NL N/WOV 12.5X360 500 SY		SY		0.3 lb	YA13
3	6	6	MVLD43449	6 PVC SWR GXGXG TEE WYE		EA		8.0 lb	YE17
4	6	1	FC4456NL	LF 1-1/2 CTS X CTS COMP COUP		EA		3.0 lb	ROBB17
5	6	6	FC4444NL	LF 1 CTS X CTS COMP COUP		EA		1.1 lb	ROBB19
6	9	9	C2612X	15 SCRW CI HW VLV BX BOT SECT		EA		15.0 lb	YE03
7	9	0	C2611TX	10 SCRW CI HW VLV BX TOP SECT		EA		35.0 lb	YE03
8	9	9	IYBLIDR	5-1/4 CI VLV BX LID REUSE		EA		8.7 lb	YD
9	15	13	C2612X	15 SCRW CI HW VLV BX BOT SECT		EA		15.0 lb	YE03
10	15	0	C2611TX	10 SCRW CI HW VLV BX TOP SECT		EA		35.0 lb	YE03

NO RETURNS ALLOWED WITHOUT PROPER AUTHORIZATION. RETURNED MATERIALS
SUBJECT TO HANDLING CHARGES.

SEE REVERSE SIDE FOR IMPORTANT TERMS AND CONDITIONS OF SALE AND LIMITATIONS
OF WARRANTY.

SUBTOTAL

INBOUND
FREIGHT

OUTBOUND
SHIPPING

TAX

LESS
DEPOSIT

TOTAL DUE

CUSTOMER'S
SIGNATURE:

DATE:

FILE COPY

TERMS:

CONTINUED

ACCEPT B/O = Y
SHOWROOM = N
SOURCE = SOE
IB FRT = N 0.00
OB SHP = N 0.00
18 MAR 2021 15:16:38

WRITER	SALESMAN
RLB	024

TAG P.O. NO.

OML CONTACT
Robert Ball
VENDOR

VENDOR P.O. NO.

ROUTE NO.	RUN NO.	DEPART TIME
-----------	---------	-------------

SHIP VIA
BO BILLING ONLY

PCS	BAGS	BOXES	CRATES	LENGTHS	BUNDLES	ROUTE DESC.
-----	------	-------	--------	---------	---------	-------------

SHIP WT.	SHIP DATE	DELIVERED BY	PACKED BY	CHECKED BY
----------	-----------	--------------	-----------	------------

PH: 904-268-2551 FAX: 904-268-2053

ORDER NO.	REQUIRED DATE	SHIP WHS.	SELL WHS.
-----------	---------------	-----------	-----------

1837112 03/18/21 149 149

CUSTOMER NO.	CUSTOMER ALPHA	CONTRACT NO.	BID NO.
35187	DAVIS		

ORDER DATE	ORDERED BY
03/18/21	

STOCK SALES ORDER

```

ACCEPT 8/0 = Y
SHOWROOM = N
SOURCE = SOE
IB FRT = N      0.00
OE SHP = N      0.00
18 MAR 2021 15:16:36

```

WRITER	SALESMAN
RLS	024

TAG P.O. NO.

OML CONTACT
Robert Ball

VENDOR

VENDOR P.O. NO.

ROUTE NO.	RUN NO.	DEPART TIME
-----------	---------	-------------

ROUTE DESC.		
-------------	--	--

PACKED BY	CHECKED BY
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PO NO	AISE LOC
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12 0 15	
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CUST PH: 904-940-5850

S
H
I
P

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

SHIP VIA
RO RTTLING ONLY

PCS	BAGS	BOXES	CRATES	LENGTHS	BUNDLES
-----	------	-------	--------	---------	---------

SHIP WT.	SHIP DATE	DELIVERED BY	PACKED BY	CHECKED BY
----------	-----------	--------------	-----------	------------

1955 WILFORD BU 2

ATTN:

SHIP WT.	SHIP DATE	DELIVERED BY	PACKED BY	CHECKED BY
----------	-----------	--------------	-----------	------------

[illegible]

AD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with *NP in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.

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SUBJECT TO HANDLING CHARGES.
SEE REVERSE SIDE FOR IMPORTANT TERMS AND CONDITIONS OF SALE AND LIMITATIONS
OF WARRANTY.

SUBTOTAL	INBOUND FREIGHT	OUTBOUND SHIPPING	TAX	LESS DEPOSIT	TOTAL DUE
----------	--------------------	----------------------	-----	-----------------	-----------

CUSTOMER'S SIGNATURE: _____ DATE: _____ TERMS: _____

FILE COPY



EMAIL DUPLICATE INVOICE

FEL-JACKSONVILLE WW #149
PO BOX 100286
ATLANTA, GA 30384-0286

Deliver To:
From: Janet Jones
Comments:

Please Contact With Questions:
407-816-6550

Invoice Number	Customer	Page
1838014	56187	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 1637.80

FEL-JACKSONVILLE WW #149
PO BOX 100286
ATLANTA, GA 30384-0286

Sold To:

WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD

Ship To:

COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
149	149	FLE	CDD	024	1955 WILFORD PH.2	03/24/2021	103895

Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount
2	2	IBRLFTK	LF 2 BRS TEE	79.000	EA	158.00
4	4	FC8477NL	LF 2 MIP X CTS PJ COUP	83.000	EA	332.00
2	2	FC8466NL	LF 1-1/2 MIP X CTS PJ COUP	38.000	EA	76.00
2	2	IBRLFBKJ	LF 2X1-1/2 BRS BUSH	30.000	EA	60.00
2	2	FY44263NL	LF 1-1/2X3/4 Y44-263-NL Y BRCH	70.000	EA	140.00
4	8	FINSERT51	3/4 CTS PET / HDPE DR9 INS STFNR	1.500	EA	12.00
4	4	FINSERT54	1-1/2 CTS PET INS STFNR	1.950	EA	7.80
1	1	FFC202905IP7I	8X2 IP DBL STRP SS EPOXY SDL	124.000	EA	124.00
1	1	FC8477NL	LF 2 MIP X CTS PJ COUP	83.000	EA	83.00
1	1	FB41777WNL	LF 2 CTS COMP X FIP BALL CURB LW	245.000	EA	245.00
1	1	FL4477NL	LF 2 CTS PJ 90 ELL	200.000	EA	200.00
4	4	FINSERT55	2 CTS PET INS STFNR	3.000	EA	12.00
4	4	FB41333WNL	LF 3/4 CTS X FIP BALL CURB ST LW	47.000	EA	188.00

Invoice Sub-Total 1637.80
Tax 0.00
Total Amt 1637.80

TOTAL DUE ---> 1637.80

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FERGUSON® WATERWORKS

FERGUSON WATERWORKS-JAX #149
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

PH: 904-268-2551 FAX: 904-268-2053

ORDER NO. REQUIRED DATE SHIP WHS. SELL WHS.

838014 03/25/21 149 149

CUSTOMER NO. CUSTOMER ALPHA CONTRACT NO. BID NO.
5187 DAVISW

ORDER DATE ORDERED BY
03/23/21

STOCK SALES ORDER

ACCEPT B/O = Y
SHOWROOM = N
SOURCE = SOE
IB FRT = N 0.00
OB SHP = N 0.00
23 MAR 2021 15:48:34

WRITER SALESMAN
ZL 024

TAG PO. NO.

OML CONTACT
Zach Laroche

VENDOR

VENDOR PO. NO.

ROUTE NO. RUN NO. DEPART TIME

ROUTE DESC.

PACKED BY CHECKED BY

S
WILFORD PRESERVE COMMUNITY DEV
1955 WILFORD PH2
C/O JR DAVIS CONST CO INC
210 HANGAR RD
KISSIMMEE, FL 34741
CUST PH: 904-940-5850

S
COUNTER PICK UP
9692 FLORIDA MINING BLVD W
BUILDING #100
JACKSONVILLE, FL 32257

CUSTOMER PO. NO. JOB NAME
JEREMY 1955 WILFORD PH.2

ATTN:

SHIP VIA
CPU COUNTER PICK-UP

SHIP WT. SHIP DATE DELIVERED BY

LINE	ORDER QTY	SHIP QTY	ITEM CODE	DESCRIPTION	UNIT PRICE	U/M	TOTAL	P.O. NO.	aisle LOC
1	2	2	IBRLFTK	LF 2 BRS TEE		EA			R04B07
2	4	4	FCB477NL	LF 2 MIP X CTS PJ COUP		EA		2.6 lb	R08B01
3	2	2	FCB465NL	LF 1-1/2 MIP X CTS PJ COUP		EA		3.0 lb	R08B03
4	2	2	IBRLFBKJ	LF 2X1-1/2 BRS BUSH		EA		2.0 lb	R04B13
5	2	2	FY44263NL	LF 1-1/2X3/4 Y44-263-NL Y BRCH		EA		0.8 lb	R09C04
6	4	4	FINSERT51	3/4 CTS PET / HDPE DR9 INS STFNR		EA		3.1 lb	R09B11
7	4	4	FINSERT54	1-1/2 CTS PET INS STFNR		EA		0.0 lb	R09B09
8	1	1	FFC202905IP7I	0X2 IP DBL STRP SS EPOXY SDL		EA		0.1 lb	R12A03
9	1	1	FCB477NL	LF 2 MIP X CTS PJ COUP		EA		8.2 lb	R12D02
10	1	1	FB41777WNL	LF 2 CTS COMP X FIP BALL CURB LW		EA		3.0 lb	R08B01
								13.9 lb	

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OF WARRANTY.

SUBTOTAL	INBOUND FREIGHT	OUTBOUND SHIPPING	TAX	LESS DEPOSIT	TOTAL DUE

CUSTOMER'S SIGNATURE: DATE:

TERMS:

CONTINUED

FILE COPY

SEVENTH ORDER OF BUSINESS

A.

Wilford Preserve
Community Development District
Unaudited Financial Statements
as of
February 28, 2021

WILFORD PRESERVE
Community Development District
Combined Balance Sheet
February 28, 2021

	<u>General</u>	<u>2018 Debt Service</u>	<u>Capital Project</u>	<u>Totals</u>
<u>Assets:</u>				
Cash	\$45,879	---	---	\$45,879
<i>Investments:</i>				
Debt Service 2018B				
Reserve	---	\$358,225	---	\$358,225
Revenue	---	\$811	---	\$811
Prepaynent	---	\$1,041	---	\$1,041
Construction	---	---	\$434	\$434
Debt Service 2019A				
Reserve	---	\$183,151	---	\$183,151
Revenue	---	\$157,215	---	\$157,215
Construction	---	---	\$2,974,432	\$2,974,432
Due From Developer	---	---	\$695,873	\$695,873
Custody	\$12,349	---	---	\$12,349
Total Assets	<u>\$58,228</u>	<u>\$700,443</u>	<u>\$3,670,739</u>	<u>\$4,429,411</u>
<u>Liabilities:</u>				
Accounts Payable	\$4,171	---	---	\$4,171
Retainage Payable	---	---	---	\$0
Fund Balances:				
Restricted for 2018B Debt Service	---	\$360,077	---	\$360,077
Restricted for 2019A Debt Service	---	\$340,367	---	\$340,367
Restricted for 2018B Capital Projects	---	---	\$434	\$434
Restricted for 2019A Capital Project	---	---	\$3,670,305	\$3,670,305
Nonspendable	\$0	---	---	\$0
Unassigned	\$54,058	\$0	\$0	\$54,058
Total Liabilities & Fund Equity	<u>\$58,228</u>	<u>\$700,443</u>	<u>\$3,670,739</u>	<u>\$4,429,411</u>

WILFORD PRESERVE
Community Development District
GENERAL FUND

Statement of Revenues & Expenditures
For the Period ending February 28, 2021

<i>Adopted</i>	<i>Prorated</i>	<i>Actual</i>	
<i>Budget</i>	<i>02/28/21</i>	<i>02/28/21</i>	<i>Variance</i>

REVENUES:

<i>Assessments - Tax Roll</i>	\$87,518	\$84,931	\$84,931	\$0
<i>Assessments - Direct Assesments</i>	\$81,593	\$61,195	\$0	(\$61,195)
<i>Interest</i>	\$0	\$0	\$0	\$0
<i>Developer Contributions</i>	\$146,014	\$0	\$0	\$0
<i>Micellaneous Revenue</i>	\$0	\$0	\$70	\$70

TOTAL REVENUES

\$315,125	\$146,126	\$85,001	(\$61,125)
-----------	-----------	----------	------------

EXPENDITURES:

ADMINISTRATIVE:

<i>Engineering</i>	\$10,000	\$4,167	\$0	\$4,167
<i>Arbitrage</i>	\$1,200	\$600	\$600	\$0
<i>Dissemination Agent</i>	\$7,000	\$2,917	\$2,917	\$0
<i>Attorney</i>	\$20,000	\$5,000	\$1,509	\$3,492
<i>Annual Audit</i>	\$5,800	\$5,800	\$5,800	\$0
<i>Assessment Administration</i>	\$5,000	\$5,000	\$5,000	\$0
<i>Trustee Fees</i>	\$6,000	\$2,875	\$2,875	\$0
<i>Management Fees</i>	\$45,000	\$18,750	\$18,750	\$0
<i>Information Technology</i>	\$1,200	\$500	\$500	\$0
<i>Telephone</i>	\$300	\$125	\$0	\$125
<i>Postage</i>	\$1,000	\$417	\$54	\$363
<i>Printing & Binding</i>	\$1,500	\$625	\$277	\$348
<i>Insurance</i>	\$6,100	\$6,100	\$5,920	\$180
<i>Legal Advertising</i>	\$5,000	\$2,083	\$1,906	\$177
<i>Other Current Charges</i>	\$600	\$250	\$172	\$78
<i>Office Supplies</i>	\$500	\$208	\$17	\$191
<i>Dues, Licenses & Subscriptions</i>	\$175	\$175	\$175	\$0

Total Administrative

\$116,375	\$55,592	\$46,472	\$9,120
-----------	----------	----------	---------

Grounds Maintenance:

<i>Insurance</i>	\$8,000	\$8,000	\$0	\$8,000
<i>Pool Monitors</i>	\$5,000	\$2,083	\$0	\$2,083
<i>Field Operations Manager</i>	\$30,000	\$12,500	\$0	\$12,500
<i>Office Supplies / Mailings / Printing</i>	\$600	\$250	\$0	\$250
<i>Pool Maintenance</i>	\$20,000	\$8,333	\$0	\$8,333

WILFORD PRESERVE
Community Development District
GENERAL FUND

Statement of Revenues & Expenditures
For the Period ending February 28, 2021

	<i>Adopted</i>	<i>Prorated</i>	<i>Actual</i>	
	<i>Budget</i>	<i>02/28/21</i>	<i>02/28/21</i>	<i>Variance</i>
<i>Permit Fees</i>	\$450	\$188	\$0	\$188
<i>Landscape Maintenance</i>	\$40,000	\$16,667	\$16,645	\$22
<i>Irrigation Maintenance</i>	\$1,000	\$417	\$0	\$417
<i>Lake Maintenance</i>	\$7,500	\$3,125	\$3,635	(\$510)
<i>General Facility Maintenance</i>	\$15,000	\$6,250	\$0	\$6,250
<i>Streetlighting</i>	\$15,000	\$6,250	\$0	\$6,250
<i>Telephone/Cable/Internet</i>	\$2,500	\$1,042	\$0	\$1,042
<i>Electric</i>	\$15,000	\$6,250	\$0	\$6,250
<i>Water/Sewer/Irrigation</i>	\$20,000	\$8,333	\$0	\$8,333
<i>Refuse Service</i>	\$2,000	\$833	\$0	\$833
<i>Janitorial Services</i>	\$9,500	\$3,958	\$0	\$3,958
<i>Special Events</i>	\$6,000	\$2,500	\$0	\$2,500
<i>Recreational Passes</i>	\$1,200	\$500	\$0	\$500
 <i>Total Grounds Maintenance</i>	 \$198,750	 \$56,125	 \$20,280	 \$35,845
 <i>TOTAL EXPENDITURES</i>	 \$315,125	 \$111,717	 \$66,752	 \$44,965
 <i>EXCESS REVENUES (EXPENDITURES)</i>	 \$0		 \$18,249	
 <i>FUND BALANCE - Beginning</i>	 \$0		 \$35,809	
 <i>FUND BALANCE - Ending</i>	 \$0		 \$54,058	

WILFORD PRESERVE
Community Development District
General Fund
 Month By Month Income Statement
 Fiscal Year 2021

Revenues:

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Assessments - Tax Roll	\$0	\$1,295	\$82,975	\$0	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,931
Assessments - Direct Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
Total Revenues	\$0	\$1,295	\$83,045	\$0	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,001

Expenditures:

Administrative

Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Dissemination Agent	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,917
Attorney	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
Annual Audit	\$3,800	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800
Assessment Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Trustee Fees	\$2,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,875
Management Fees	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750
Information Technology	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$6	\$19	\$5	\$19	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
Printing & Binding	\$0	\$0	\$70	\$16	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
Insurance	\$5,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,920
Legal Advertising	\$1,446	\$122	\$0	\$224	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906
Other Current Charges	\$50	\$35	\$40	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172
Office Supplies	\$6	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative Expenses	\$25,219	\$4,609	\$4,548	\$7,341	\$4,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,472

Grounds Maintenance

Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Monitors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Field Operations Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies / Mailings / Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscape Maintenance	\$3,329	\$3,329	\$3,329	\$3,329	\$3,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,645
Irrigation Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Maintenance	\$727	\$727	\$727	\$727	\$727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,635
General Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone/Cable/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water/Sewer/Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Passes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,280

Total Expenses

\$25,219	\$4,609	\$4,548	\$7,341	\$4,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,752
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Excess Revenues (Expenditures)

\$0	(\$3,314)	\$78,497	(\$7,341)	(\$4,094)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,249
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WILFORD PRESERVE
Community Development District
DEBT SERVICE FUND SERIES 2018B
Statement of Revenues & Expenditures
For the Period ending February 28, 2021

<i>Adopted</i>	<i>Prorated</i>	<i>Actual</i>	
<i>Budget</i>	<i>02/28/21</i>	<i>02/28/21</i>	<i>Variance</i>

REVENUES:

Assessment - Lot Closing	\$276,575	\$0	\$0	\$0
Interest Income	\$1,000	\$417	\$11	(\$405)
Prepayment	\$0	\$0	\$25,773	\$25,773

TOTAL REVENUES

\$277,575	\$417	\$25,784	\$25,368
-----------	-------	----------	----------

EXPENDITURES:

Series 2018

Interest Expense - 11/01	\$139,725	\$139,725	\$139,725	\$0
Principal - Prepayment 11/1	\$50,000	\$50,000	\$265,000	(\$215,000)
Interest Expense - 2/01	\$0	\$0	\$934	(\$934)
Principal - Prepayment 2/01	\$0	\$0	\$65,000	(\$65,000)
Interest Expense - 05/01	\$138,288	\$0	\$0	\$0

TOTAL EXPENDITURES

\$328,013	\$189,725	\$470,659	(\$280,934)
-----------	-----------	-----------	-------------

OTHER SOURCES/(USES)

Transfer In/(Out)	\$0	\$0	(\$8)	(\$8)
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TOTAL OTHER SOURCES AND USES

\$0	\$0	(\$8)	(\$8)
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EXCESS REVENUES (EXPENDITURES)

(\$50,438)	(\$444,883)
------------	-------------

FUND BALANCE - Beginning

\$200,910	\$804,959
-----------	-----------

FUND BALANCE - Ending

\$150,472	\$360,077
-----------	-----------

WILFORD PRESERVE
Community Development District
DEBT SERVICE FUND SERIES 2019A
Statement of Revenues & Expenditures
For the Period ending February 28, 2021

<i>Proposed Budget</i>	<i>Prorated 02/28/21</i>	<i>Actual 02/28/21</i>	<i>Variance</i>
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REVENUES:

<i>Assessment - Tax Roll</i>	\$154,430	\$149,866	\$149,866	\$0
<i>Assessment - Direct</i>	\$367,197	\$275,398	\$0	(\$275,398)
<i>Interest Income</i>	\$0	\$0	\$7	\$7

TOTAL REVENUES

\$521,628	\$425,264	\$149,873	(\$275,391)
-----------	-----------	-----------	-------------

EXPENDITURES:

Series 2019A

<i>Interest Expense - 11/01</i>	\$198,990	\$198,990	\$198,990	\$0
<i>Principal - Prepayment 11/1</i>	\$20,000	\$20,000	\$20,000	\$0
<i>Interest Expense - 05/01</i>	\$198,990	\$0	\$0	\$0
<i>Principal Expense - 5/01</i>	\$125,000	\$0	\$0	\$0

TOTAL EXPENDITURES

\$542,980	\$218,990	\$218,990	\$0
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OTHER SOURCES/(USES)

<i>Transfer In/(Out)</i>	\$0	\$0	\$0	\$0
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TOTAL OTHER SOURCES AND USES

\$0	\$0	\$0	\$0
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EXCESS REVENUES (EXPENDITURES)

(\$21,352)	(\$69,117)
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FUND BALANCE - Beginning

\$226,451	\$409,484
-----------	-----------

FUND BALANCE - Ending

\$205,099	\$340,367
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WILFORD PRESERVE
Community Development District
CAPITAL PROJECTS FUND
Statement of Revenues & Expenditures
For the Period ending February 28, 2021

	Series 2018B	Series 2019A
<u>REVENUES:</u>		
Interest Income	\$0	\$80
Developer Contributions	\$0	\$0
TOTAL REVENUES	\$0	\$80
<u>EXPENDITURES:</u>		
Capital Outlay	\$0	(\$61,600)
TOTAL EXPENDITURES	\$0	(\$61,600)
<u>OTHER SOURCES/(USES)</u>		
Interfund Transfer	\$8	\$0
TOTAL OTHER SOURCES/(USES)	\$8	\$0
EXCESS REVENUES (EXPENDITURES)	\$8	\$61,680
FUND BALANCE - Beginning	\$427	\$3,608,625
FUND BALANCE - Ending	\$434	\$3,670,305

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)
Less: November 1, 2020		(\$265,000)
CURRENT BONDS OUTSTANDING		\$4,595,000

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	\$183,149	
BONDS OUTSTANDING - 11/1/19		\$7,985,000
Less: May 1, 2020		(\$120,000)
Less: November 1, 2020		(\$20,000)
CURRENT BONDS OUTSTANDING		\$7,845,000

B.

WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2021 Summary of Assessment Receipts

ASSESSED	# UNITS ASSESSED	SERIES 2019A DEBT ASMT (1)	FY20 O&M ASMT (1)	TOTAL ASSESSED
DFC WILFORD LLC	248	367,197.42	81,593.26	448,790.68
NET DIRECT INVOICE	444	367,197.42	81,593.26	448,790.68
NET ASSESSMENTS TAX ROLL	133	154,430.40	87,518.09	241,948.49
TOTAL NET ASSESSMENTS	381	521,627.82	169,111.35	690,739.17
RECEIVED	BALANCE DUE	SERIES 2019A DEBT PAID	O&M PAID	TOTAL PAID
DFC WILFORD LLC	448,790.68	0.00	0.00	0.00
TOTAL DUE / RECEIVED DIRECT	448,790.68	0.00	0.00	0.00
TAX ROLL DUE / RECEIVED	7,151.71	149,865.62	84,931.16	234,796.78
TOTAL DUE / RECEIVED	455,942.39	149,865.62	84,931.16	234,796.78
SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	AMOUNT RECEIVED	SERIES 2019A DEBT	O&M RECEIPTS
1	11/18/2020	3,580.05	2,285.07	1,294.98
2	12/01/2020	1,790.02	1,142.53	647.49
3	12/04/2020	205,892.86	131,416.88	74,475.98
4	12/17/2020	21,706.53	13,854.80	7,851.73
5	1/14/2021	-	-	-
6	2/19/2021	1,827.32	1,166.34	660.98
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL TAX ROLL RECEIPTS		234,796.78	149,865.62	84,931.16

(1) Series 2019A Debt and O&M due 50% 12/1/20, 25% due 2/1/21, and 25% due 5/1/21

Series 2018B Bond Debt must be paid in full on a per lot basis upon sale

C.

WILFORD PRESERVE
Community Development District

Check Register Summary- General Fund

2/01/2021 - 2/28/2021

<i>Check Date</i>	<i>Check #'s</i>	<i>Total Amount</i>
2/3/21	192	\$112.00
2/10/21	193-195	\$9,040.46
2/22/21	196	\$727.00
Total		\$9,879.46

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/03/21	00011	1/21/21 21-00020	202101 310-51300-48000	NOTICE OF MEETING 1/28/21	*	112.00	
				JACKSONVILLE DAILY RECORD			112.00 000192
2/10/21	00001	2/01/21 52	202102 310-51300-34000	FEB MANAGEMENT FEES	*	3,750.00	
		2/01/21 52	202102 310-51300-35100	FEB INFORMATION TECHNOLOG	*	100.00	
		2/01/21 52	202102 310-51300-31300	FEB DISSEMINATION AGENT S	*	583.33	
		2/01/21 52	202102 310-51300-51000	OFFICE SUPPLIES	*	10.12	
		2/01/21 52	202102 310-51300-42000	POSTAGE	*	5.91	
		2/01/21 52	202102 310-51300-42500	COPIES	*	191.10	
				GOVERNMENTAL MANAGEMENT SERVICES			4,640.46 000193
2/10/21	00010	1/07/21 20413	202010 310-51300-32100	ARB SERV2019A FYE10/31/20	*	600.00	
				GRAU & ASSOCIATES			600.00 000194
2/10/21	00010	2/02/21 20520	202010 310-51300-32200	AUDIT FYE 9/30/20	*	3,800.00	
				GRAU & ASSOCIATES			3,800.00 000195
2/22/21	00015	2/01/21 PI-A5474	202102 330-57200-46000	FEB LAKE MAINTENANCE	*	727.00	
				SOLITUDE LAKE MANAGEMENT			727.00 000196
TOTAL FOR BANK A						9,879.46	
TOTAL FOR REGISTER						9,879.46	

Jacksonville Daily Record

A Division of

DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

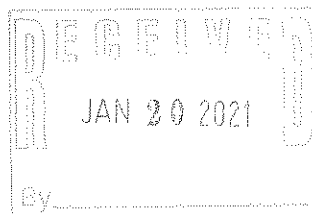
INVOICE

11 A
001 - 310-51300 - 48000

January 21, 2021

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092



Payment Due Upon Receipt

Serial #	21-00020C	PO/File #		\$112.00
Notice of Public Meeting				Amount Due
				Amount Paid
Willford Preserve Community Development District				\$112.00
				Payment Due
Case Number				
Publication Dates	1/21			
County	Clay			

*Payment is due before the
Proof of Publication is released.*

*For your convenience, you
may remit payment at
jaxdailyrecord.com/send-payment.*

Your notice can be found at www.jaxdailyrecord.com

TERMS: Net 30 days. Past due amounts will be charged a finance charge of 1.5% per month.

Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

Please read copy of this advertisement and advise us of any necessary corrections before further publications.

**WILFORD PRESERVE
COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC
MEETING HELD DURING
PUBLIC HEALTH
EMERGENCY DUE TO
COVID-19**

Notice is hereby given that the Board of Supervisors ("Board") of the Wilford Preserve Community Development District ("District") will hold a regular meeting on Thursday, January 28, 2021 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065, where the Board may consider any business that may properly come before it ("Meeting"). An electronic copy of the agenda may be obtained by contacting the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 or dlaughlin@gmsnf.com ("District Manager's Office") and is also expected to be available on the District's website, www.WilfordPreserveCDD.com, at least seven days prior to the meeting.

While it may be necessary to hold the above referenced meeting during the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting and obtain information about how the meeting will occur should refer to the District's website, www.WilfordPreserveCDD.com or contact the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 or dlaughlin@gmsnf.com to obtain access information. Additionally,

participants are strongly encouraged to submit questions and comments to the District Manager at least 24 hours in advance of the meeting at (904) 940-5850 or dlaughlin@gmsnf.com to facilitate the Board's consideration of such questions and comments during the meeting. The Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Meeting may be continued to a date, time, and place to be specified on the record at such Meeting.

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

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you are unable to participate by telephone, please contact the District Manager's office at (904) 940-5850 or dlaughlin@gmsnf.com for further accommodations.

Daniel Laughlin
District Manager

Jan. 21 00 (21-00020C)

Governmental Management Services, LLC1001 Bradford Way
Kingston, TN 37763**Invoice**

RECEIVED

FEB 11 2021

Bill To:Wilford Preserve CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092**Invoice #:** 52**Invoice Date:** 2/1/21**Due Date:** 2/1/21**Case:****P.O. Number:**

1A

Description	Hours/Qty	Rate	Amount
1 Management Fees - February 2021		3,750.00	3,750.00
2 Information Technology - February 2021		100.00	100.00
3 Dissemination Agent Services - February 2021		583.33	583.33
4 Office Supplies		10.12	10.12
5 Postage		5.91	5.91
6 Copies		191.10	191.10

1. 1 - 310 - 513 - 34000
2. 1 - 310 - 513 - 35100
3. 1 - 310 - 513 - 31300
4. 1 - 310 - 513 - 51000
5. 1 - 310 - 513 - 42000
6. 1 - 310 - 513 - 42500

Total \$4,640.46**Payments/Credits** \$0.00**Balance Due** \$4,640.46

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Wilford Preserve CDD
1408 Hamlin Avenue, Unit E
Saint Cloud, FL 34771

Invoice No. 20413
Date 01/07/2021

1019

SERVICE

AMOUNT

Arbitrage Series 2019A FYE 10/31/2020

\$ 600.00

Arb Ser 2019A FYE 10/31/20

Current Amount Due

\$ 600.00

001-310-51300-32100

RECEIVED

01/03/2021

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,600.00	0.00	0.00	0.00	0.00	2,600.00

Payment due upon receipt.

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Wilford Preserve CDD
1408 Hamlin Avenue, Unit E
Saint Cloud, FL 34771

10A

Invoice No. 20520
Date 02/02/2021

SERVICE

AMOUNT

Audit FYE 09/30/2020

\$ 3,800.00

Current Amount Due

\$ 3,800.00

1-310-513-322

RECEIVED

FEB 02 2021

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,400.00	0.00	0.00	0.00	0.00	4,400.00

Payment due upon receipt.



INVOICE

Invoice Number: PI-A00547461
Invoice Date: 02/01/21

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

PROPERTY: Wilford
Preserve
Community
Development
District

RECEIVED
FEB 16 2021

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

CUSTOMER ID		CUSTOMER PO	Payment Terms	
10842			Net 30	
Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR51988 02/01/21 - 02/28/21 Lake & Pond Management Services		727.00	727.00

Feb Lake Maintenance

15A

1-330-57200-46000

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
TOTAL	727.00