

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

OCTOBER 20, 2022

## *AGENDA*

**Wilford Preserve  
Community Development District**

475 West Town Place, Suite 114  
St. Augustine, Florida 32092  
[www.WilfordPreserveCDD.com](http://www.WilfordPreserveCDD.com)

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October 13, 2022

Board of Supervisors  
Wilford Preserve Community Development District

Dear Board Members:

The Wilford Preserve Community Development District Board of Supervisors Meeting is scheduled for **Thursday, October 20, 2022 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.**

Following is the revised agenda for the meeting:

- I. Roll Call
- II. Public Comment
- III. Organizational Matters
  - A. Consideration of Appointing a New Supervisor
  - B. Oath of Office for New Supervisor
  - C. Consideration of Resolution 2023-01, Designating Officers
- IV. Approval of the Minutes of the September 13, 2022 Meeting
- V. Consideration of Resolution 2023-02, Authorizing Investment of Funds in the Local Government Surplus Funds Trust Fund
- VI. Acceptance of Audit Engagement Letter from Grau & Associates for Fiscal Year 2022
- VII. Consideration of Request by 624 Ivory Palm to Install a Fence within a District Easement
- VIII. Other Business
- IX. Staff Reports
  - A. District Counsel
  - B. District Engineer - Ratification of Requisition Nos. 143-145

C. District Manager

D. Amenity Manager

X. Financial Reports

A. Balance Sheet and Income Statement

B. Check Register

XI. Supervisors' Requests and Audience Comments

XII. Next Scheduled Meetings – Landowner's Election and Regular Board of Supervisors Meeting on November 17, 2022 at 1:30 p.m. at the Plantation Oaks Amenity Center

XIII. Adjournment

### *THIRD ORDER OF BUSINESS*

*C.*

**RESOLUTION 2023-01**

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

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

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

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

- SECTION 1.** \_\_\_\_\_ is appointed Chairman.
- SECTION 2.** \_\_\_\_\_ is appointed Vice Chairman.
- SECTION 3.** \_\_\_\_\_ is appointed Secretary and Treasurer.
- \_\_\_\_\_ is appointed Assistant Secretary.
- \_\_\_\_\_ is appointed Assistant Secretary.
- \_\_\_\_\_ is appointed Assistant Secretary.
- \_\_\_\_\_ is appointed Assistant Treasurer.
- \_\_\_\_\_ is appointed Assistant Secretary.

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

**PASSED AND ADOPTED THIS 20TH DAY OF OCTOBER, 2022.**

**ATTEST**

**WILFORD PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

## *MINUTES*



MINUTES OF MEETING  
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Wilford Preserve Community Development District was held on Tuesday, September 13, 2022 at 11:00 a.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present and constituting a quorum were:

Jordan Beall	Supervisor
Linda Richardson	Supervisor
Louis Cowling	Vice Chairman

Also present were:

Marilee Giles	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 September 13, 2022 meeting.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Giles called the meeting to order at 11:00 a.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment**

Mr. Peter Groeneveld, 2988 Greywood Lane, asked if commercial vehicles are allowed to be parked on driveways. Mr. Cowling responded that issues such as that would be an HOA concern. He noted Floridian Property Management is the HOA manager for the District. Mr. Groeneveld also informed the Board that the pond in front of the pool is full of trash. He also asked the Board to think about aeration. Lastly, Mr. Groeneveld asked if the meeting time could be moved to the evening to allow for more resident participation. Mr. Cowling suggested adding a couple night meetings to the meeting schedule for now. Ms. Giles recommended the May and July meetings, which will likely be the meetings in which the budget is approved and subsequently adopted.

A resident asked when homeowners will be added to the Board. Ms. Giles responded that the District has to be six years old and have 250 registered voters. Mr. Haber added that if

that occurs in an odd year, the general election will be held during the next even year. At that election two seats will be filled by qualified electors. Mr. Haber also explained that landowner's elections voted on by landowners are held every two years until the last seat turns over to a general election seat.

A resident asked if landowner means developer or resident. Mr. Haber responded that a landowner election is open for participation by both the developer and lot owners, i.e. residents. Each lot or each acre is allotted one vote.

Mr. Chris Kimbell, 3120 Firethorn Avenue, stated the minority will still be the community and the majority vote will fall to the developer. That could drag out 10 or 15 years. Ms. Giles stated that the District was formed in 2017, so the first even year after six years would be 2024.

A resident asked if the rental companies that are buying lots are responsible for the budget and associated increases, or if it's just homeowners. Mr. Haber responded that everyone that owns a lot is responsible for the assessment that gets levied against their lot whether it's a rental company, an individual, or the developer.

Mr. Groeneveld asked how long it will take for the second asphalt lift. Mr. Cowling responded once Phase 2A is 100% built out Clay County will allow the second asphalt lift and curb repair. He estimated that would take four or five months.

Mr. Jordan Gross, 836 Sycamore Way, stated that the sprinklers near his property are continuously turning on and off and flooding the sidewalk, which is creating an issue for kids trying to get to school. He also informed the Board of landscaping issues including dead plants and trees, excessive weeds and lack of mulch. Mr. Soriano explained that there's one company that installs landscaping, and another that maintains the landscaping. He stated that he's working with the installer to get them to agree to replace anything that needs to be.

Mr. Gross asked who is responsible for maintaining the trees right by the road. Mr. Soriano responded the lot owners. Mr. Cowling asked that if residents see issues with common area landscaping that they contact Mr. Soriano.

A resident asked if the same is true with the tree by the pond. Mr. Soriano responded that pond is different because there is a permit with St. Johns Water Management District. He stated that he'd rather those trees get big and full because it helps with erosion.

A couple of residents reported issues with contractors and Mr. Cowling stated that he would forward the comments on to the developer's construction team.

A couple of residents expressed their concerns of speeding in the community.

A resident asked if they should expect an increase in assessments each year. Ms. Giles responded that the needs from year to year cannot be predicted given factors such as inflation.

### **THIRD ORDER OF BUSINESS**

#### **Organizational Matters**

The following items were tabled.

- A. Consideration of Appointing a New Supervisor**
- B. Oath of Office for Newly Appointed Supervisor**
- C. Consideration of Resolution 2022-06, Designating Officers**

### **FOURTH ORDER OF BUSINESS**

#### **Approval of Minutes of the July 21, 2022 Meeting**

There were no comments on the minutes.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor the minutes of the July 21, 2022 meeting were approved as presented.

### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2022-07, Ratifying the Action of the District Manager in Resetting the Public Hearing on the Proposed Budget for Fiscal Year 2023**

Ms. Giles noted the purpose of this resolution is to ratify the resetting of the public hearing date from August 18, 2022 to September 13, 2022.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor Resolution 2022-07, ratifying the action of the District Manager in resetting the public hearing on the proposed budget for Fiscal Year 2023 was approved.

### **SIXTH ORDER OF BUSINESS**

#### **Public Hearings for the Purpose of Adopting the Fiscal Year 2023 Budget and Imposing Operations and Maintenance Assessments**

Mr. Haber noted that the intent of the public hearing is to cover both the adoption of the budget, and the imposition of operations and maintenance assessments for Fiscal Year 2023.

Ms. Giles provided an overview of the budget noting there is an increase in operations and maintenance assessments being proposed that amounts to \$24 per month. The main drivers behind the increase are the addition of Phase 2 landscaping, the pool, and the operations manager position.

Multiple residents commented on the lack of knowledge of the CDD and the board meetings. Ms. Giles informed them of the CDD's website, [www.WilfordPreserveCDD.com](http://www.WilfordPreserveCDD.com), and Ms. Richardson stated that the developer can ask the home sales team to provide informational packets.

A resident asked the Board to hold off on adoption of the budget to allow for more resident input. Ms. Giles explained that the budget must be adopted by September 15<sup>th</sup>. Ms. Richardson stated that the budget is based on the District's current contracts and the Board will do their best to address concerns so that by the time May of next year comes around, everyone will understand the prices and where they came from. Ms. Giles noted that the District's budget is not "use it or lose it". Any funds that are not used at the end of the year get rolled over to the next year and can be used as carry forward surplus or can be set aside in a capital reserve fund.

On MOTION by Ms. Richardson seconded by Mr. Cowling with all in favor the public hearing for the purpose of adopting a budget and imposing operations and maintenance assessments for Fiscal Year 2023 was opened.
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A resident asked what a pool monitor is. Mr. Soriano responded that a pool monitor can check IDs to enforce the rules of the facility and to ensure everyone utilizing the facility is a resident. He noted pool monitors are not currently being provided.

The resident asked if the \$4,000 allotted for pool monitors is not used if the money could instead be used to purchase chairs and tables for the pool. Mr. Cowling responded that chairs and tables have already been ordered.

The resident asked when the club room can be used. Mr. Soriano responded that furniture is needed before it can be used.

A resident asked if her granddaughter and her friends can use the pool. Mr. Cowling explained that there is a minimum age requirement and there are also guest policies to adhere to. Those can be found in the amenity policies located on the District's website.

A resident thanked the Board for considering later meetings and recommended providing more notification to residents of each meeting. He also stated that he thinks the budget is steep.

A resident stated that she could find cleanup of the playground included in the budget. Mr. Cowling responded that is included as part of the general maintenance of the community.

On MOTION by Ms. Richardson seconded by Mr. Cowling with all in favor the public hearing for the purpose of adopting a budget and imposing operations and maintenance assessments for Fiscal Year 2023 was closed.

**A. Consideration of Resolution 2022-08, Relating to Annual Appropriations and Adopting the Fiscal Year 2023 Budget**

There being no further discussion on the budget, the following motion was made.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor resolution 2022-08, relating to annual appropriations and adopting the Fiscal Year 2023 budget was approved.

**B. Consideration of Resolution 2022-09, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2023**

Mr. Haber explained that resolution 2022-09 serves two functions; it serves as the final document that levies and imposes the operations and maintenance assessments that will fund the budget that was just adopted. It also results in those assessments together with the debt service assessments being certified to Clay County to include on the property tax bills for collection on each lot.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor resolution 2022-09, imposing special assessments and certifying an assessment roll for Fiscal Year 2023 was approved.

**SEVENTH ORDER OF BUSINESS**

**Ratification of Fence Installation Request  
at 3037 Greywood Lane**

Ms. Giles noted that the signed agreement from the homeowner has been received along with payment for the recording fee.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor the request to install a fence at 3037 Greywood Lane was ratified.

**EIGHTH ORDER OF BUSINESS**

**Other Business**

There being no other business, the next item followed.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

There being nothing to report, the next item followed.

**B. District Engineer - Ratification of Requisition Nos. 126 and 140-142**

Copies of the requisitions payable to England Thims & Miller and Taylor & White were included in the agenda package for the Board's review.

On MOTION by Mr. Cowling seconded by Ms. Richardson with all in favor requisition number 126 and 140 through 142 were ratified.

**C. District Manager – Consideration of Designating a Regular Meeting  
Schedule for Fiscal Year 2023**

A proposed meeting schedule including monthly meetings on the third Thursday of each month at 1:30 p.m. was included in the agenda package for the Board's review. Based on previous discussions with meeting attendees, Ms. Giles recommended changing the times of the May 18, 2023, and July 20, 2023 meetings to later in day given that the budget will be discussed at both of the meetings. The Board directed staff to include meeting notifications in e-blasts sent out to the residents, and to set the May and July meeting time at 6:00 p.m.

On MOTION by Mr. Cowling seconded by Mr. Beall with all in favor the Fiscal Year 2023 meeting schedule was approved as revised in substantial form.

**D. Amenity Manager**

Mr. Soriano informed the Board one of the door controllers for the access system is down, so he is working with the installer to get that replaced under warranty. He also mentioned that he has received complaints on the condition of the sidewalks and suggested pressure washing. Mr. Cowling directed Mr. Soriano to obtain bids.

Lastly, Mr. Soriano informed the Board his staff would begin planning community events now that the facilities are open.

**TENTH ORDER OF BUSINESS**

**Financial Reports**

**A. Balance Sheet and Income Statement**

**B. Check Register**

**1. July**

**2. August**

Ms. Giles gave a brief overview of the financial reports, copies of which were included in the agenda package. She asked for approval of the check registers totaling \$11,609.08 and \$21,848.86.

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

**ELEVENTH ORDER OF BUSINESS**

**Supervisors' Requests and Audience Comments**

**Audience Comments**

A resident asked if the amenity center is on its own electric meter. Mr. Soriano responded yes. The resident mentioned Clay Electric can provide a surge suppressor. Mr. Soriano stated that a surge protector will only protect normal voltage; low voltage items are hard to protect.

There were no supervisor requests. Mr. Cowling noted he would get with Mr. Soriano regarding landscaping issues mentioned during the meeting.

**TWELFTH ORDER OF BUSINESS**

**Next Scheduled Meeting – October 20, 2022  
at 1:30 p.m. at the Plantation Oaks  
Amenity Center**

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Beall seconded by Ms. Richardson with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## *FIFTH ORDER OF BUSINESS*

**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE WILFORD PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT AUTHORIZING  
INVESTMENT OF FUNDS IN THE LOCAL GOVERNMENT  
SURPLUS FUNDS TRUST FUND**

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

**WHEREAS**, the District from time to time has funds on hand in excess of current needs; and

**WHEREAS**, it is in the best interest of the District and its inhabitants that funds be invested to return the highest yield consistent with proper safeguards;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE WILFORD PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** That the District Manager or his/her designee, be, and he/she is hereby authorized to transmit such funds to the State Board of Administration to be invested according to applicable laws of the State of Florida consistent with the needs of Wilford Preserve Community Development District. Such authorization includes authority to withdraw funds from the State Board of Administration by giving timely notice and appropriate confirmation.

**SECTION 2.** That this Authorization shall be continuing in nature until revoked by Wilford Preserve Community Development District.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of October, 2022.

ATTEST:

**WILFORD PRESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
District Manager

\_\_\_\_\_  
Chairperson

## *SIXTH ORDER OF BUSINESS*



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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October 6, 2022

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

We are pleased to confirm our understanding of the services we are to provide Wilford Preserve Community Development District, Clay County, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wilford Preserve Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

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

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

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

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

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

## Audit Objectives

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

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

**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or

confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-NF LLC - 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092 - TELEPHONE: 904-940-5850**

Our fee for these services will not exceed \$4,800 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2022 must be provided to us no later than January 1, 2023, in order for us to complete the engagement by March 31, 2023.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by March 15, 2023 for the District's review, and a final draft audit report by March 31, 2023 for the District's review and approval.

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

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

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

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



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



**AICPA**

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



## *SEVENTH ORDER OF BUSINESS*

\$ fol  
10/11/22  
RECEIVED  
OCT 11 2022  
FLORIDIAN PROPERTY  
MANAGEMENT  
CLOSED

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

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

PLEASE READ CAREFULLY SO AS TO NOT DELAY YOUR REQUEST  
(Scheduled ARC Meetings are the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month.)  
Applications must be received no later than the Wednesday prior to the ARC Hearing.  
Approval Correspondences are mailed out the week following ARC Hearings.

**"THIRTY (30) DAYS are ALLOWED FOR THE APPROVAL PROCESS"**

**Directions for Electronic Filings:**

1. All supporting documentation must be included with the Application as one attachment to your email which can be downloaded and printed as a single document. Multiple attachments will not be accepted.
2. When submitting application via email – Application and all supporting documentation should be transmitted as one attachment to the email, which can be downloaded and printed as a single and complete document. Multiple attachments cannot be accepted with Email Submittals
3. Online Payment: Go to Floridian Property management's Website. Go to "SERVICES" then "ARB REQUESTS." Fill out the form found there and then "SUBMIT." Applications will not be entered for processing until receipt of payment.

From: Name: JEFFREY S. + LISA D. HOLLINGSWORTH  
Address: 624 IVORY PALM ROAD  
City, State, Zip: ORANGE PARK FL, 32073  
Phone: 812-798-2587 Email: LISATEACH3@HOTMAIL.COM  
Lot Number: 100 Phase: 2B Application Date: 10-7-2022

Fee Structure: CHECK PAYABLE TO "FLORIDIAN PROPERTY MANAGEMENT, LLC"

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

**Minimum Submittal Requirements**

- A. **SURVEY** (see your Closing Package) **MUST BE SUBMITTED WITH ANY APPLICATION.**
- B. **THE SURVEY MUST DENOTE** the placement of any changes, structures, or improvements, including but not limited to **FENCES, PATIOS, WALKS, PORCH, POOL, SCREEN ENCLOSURE, LANDSCAPING, etc.**
- C. **PLANS AND SPECIFICATIONS** are required in the case of **POOLS, PATIOS, and ENCLOSURES.**
- D. **PHOTOS** ARE HELPFUL WITH THE APPROVAL PROCESS IN ALL CASES.

(Circle Improvement Type Below)

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

2. (A) Pool Only (B) Pool with Screen Enclosure: (Scaled plans and drawings, pool, patio, and screen enclosure specifications to be provided by Certified Pool Contractor. All improvements including pool equipment must be drawn to scale on SURVEY showing all measurements and Setbacks.)

3. (A) Glass (B) Screen Enclosure of existing porch or lanai (Must include color of supports and screen.)

4. New Screen Enclosure: (Must submit scaled Plans & Specifications from Certified Contractor.)

5. Patio, Driveway, and Sidewalk extensions: (Must Submit Scaled plans and drawings showing all proposed improvements plotted to scale on survey with measurements and setbacks accurately denoted. Must provide all material specifications - Name, Type, Color, and Description of any and all materials. Photo examples obtained from Internet Web Sources will facilitate the submittal process.)

6. Detached Structures, Pergola, Gazebo, Trellis, etc: (Must submit detailed plans, drawings, and material specifications. Plans to show height, width, depth, design and all dimensions of proposed improvements. Structure location to be drawn to scale with measurements and setbacks shown on survey.)

7. Storage Sheds: (Must submit detailed plans, drawings, and material specifications. Plans to show height, width, depth, design, and all dimensions of proposed improvements. Storage shed location to be drawn to scale with measurements and setbacks shown on survey. Storage sheds and buildings must be mounted on a concrete slab or foundation, of frame construction, with walls painted the same color as dwelling and with roofing shingles that match dwelling shingles. No plastic, aluminum, etc. sheds allowed.)

8. Landscaping (Must submit Survey showing location of all landscape improvements. Must provide Plant List with written and pictorial specifications for all plant types, plant sizes, plant quantity, as well as mulch type and landscape border specifications.)

9. Recreational Equipment, Play Structures, Garden Statues, Trampolines, Wells, etc: (Must submit plans with all dimensions - height/width/length/etc. - all accurately plotted on survey. Color copy examples and specifications obtained from Internet Web Sources will facilitate the submittal process.)

10. Roof Replacement: (Must submit specifications showing manufacturer, type of shingle, and length of warranty, as well as a color sample of shingle from brochure.)

11. Emergency Generators: (Must submit specifications including manufacturer, dimensions, and information regarding propane tanks, if any. Location of generator and tanks must be shown on survey.)

12. Satellite Dish or Solar Panels: (Provide written and pictorial specifications for all equipment with installation locations accurately plotted on survey and any other pictorial representations.)

13. Paint: (Photos of your home and each side yard neighbors' homes are required; Must submit Manufacturer - Product Code - Color Name - and Color Sample for BODY-TRIM-ACCENT-or any Other Color).

14. Other: \_\_\_\_\_

NOTE- FENCE WILL MATCH NEIGHBORS ON BOTH SIDES + BE BLACK  
ALUMINUM ACROSS BACK. THANK YOU!

# NGC FENCE INC.

Professional Fence Installation and Repairs.  
Licensed & Insured  
(904) 909 1166  
Email: [ngcfence@gmail.com](mailto:ngcfence@gmail.com)

Date: 10/4/22

## ESTIMATE

Name: Scott

Phone: 812-847-0013

Address: 624 Ivory Palm Rd 32073

Email: \_\_\_\_\_

<p>Style of Fence: <u>Aluminum two rail 1 PVC</u></p> <p>Color: <u>Black/Tan</u></p> <p>Height: 3' <u>(4')</u> 5' 6' 8'</p> <p>Number of Gates: <u>2</u></p> <p>Gates: <input type="checkbox"/> Pool Code <input checked="" type="checkbox"/> Standard</p> <p><b>CAPS</b>  <input checked="" type="checkbox"/> Standard  <input type="checkbox"/> New England  <input type="checkbox"/> Gothic  <input type="checkbox"/> Other ( )</p>		<p><b>Underground Utilities</b>  <input type="checkbox"/> Irrigation  <input type="checkbox"/> Electricity  <input type="checkbox"/> Telephone  <input type="checkbox"/> Water  <input type="checkbox"/> Gas  <input type="checkbox"/> Other ( )</p>
<p><b>OLD FENCE</b>  <input type="checkbox"/> Remove  <input type="checkbox"/> Disposal  <input type="checkbox"/> Leave at the job</p>	<p><b>OBSERVATIONS:</b> <u>Install 103' of 4' high black aluminum two rails with two gate.</u></p> <p><u>Install 6' of 6' high tan vinyl fence</u></p>	<p><b>Other tools</b>  <input type="checkbox"/> Core drill  <input type="checkbox"/> Jack Hammer  <input type="checkbox"/> Chain saw</p>
<p><b>Property Grade</b>  <input type="checkbox"/> Follow the grade  <input type="checkbox"/> Level on top</p> <p>Dirt: _____</p>		<p><b>Gate Hardware</b>  <input type="checkbox"/> Standard  <input checked="" type="checkbox"/> Upgrade (self-closing stainless steel hinges and lock latches with keys)</p> <p><b>INSTALLED PRICE: \$</b> <u>3190</u></p> <p>(Price includes taxes, materials, labor and permit)</p>

- On vinyl fences, all virgin material with lifetime warranty. Price includes 9' posts and 80 lbs of concrete per post and 160 lbs on the gate post.
- Prices are good for 7 Calendar days.

**Transaction ID**

85E72015E0754834E

**Transaction date**

Oct 7, 2022 14:10:12 EDT

**Buyer**

Jeffrey Hollingsworth

racecbr@hotmail.com

**Instructions to merchant**

The buyer hasn't entered any instructions.

**Shipping address - confirmed**

Jeffrey Hollingsworth

13381 W 230 N

Linton, IN 47441

United States

**Shipping details**

You haven't added any shipping details.

**Description****Unit price****Qty****Amount**

ARB Request

\$50.00 USD

1

\$50.00 USD

Choose Amount to be paid:: Option 2

**Subtotal**

\$50.00 USD

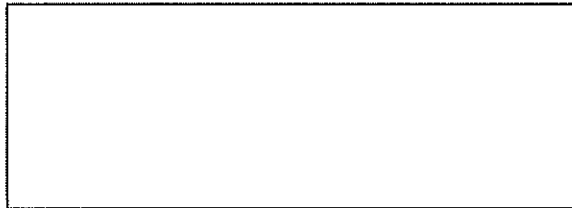
**Total**

\$50.00 USD

**Payment**

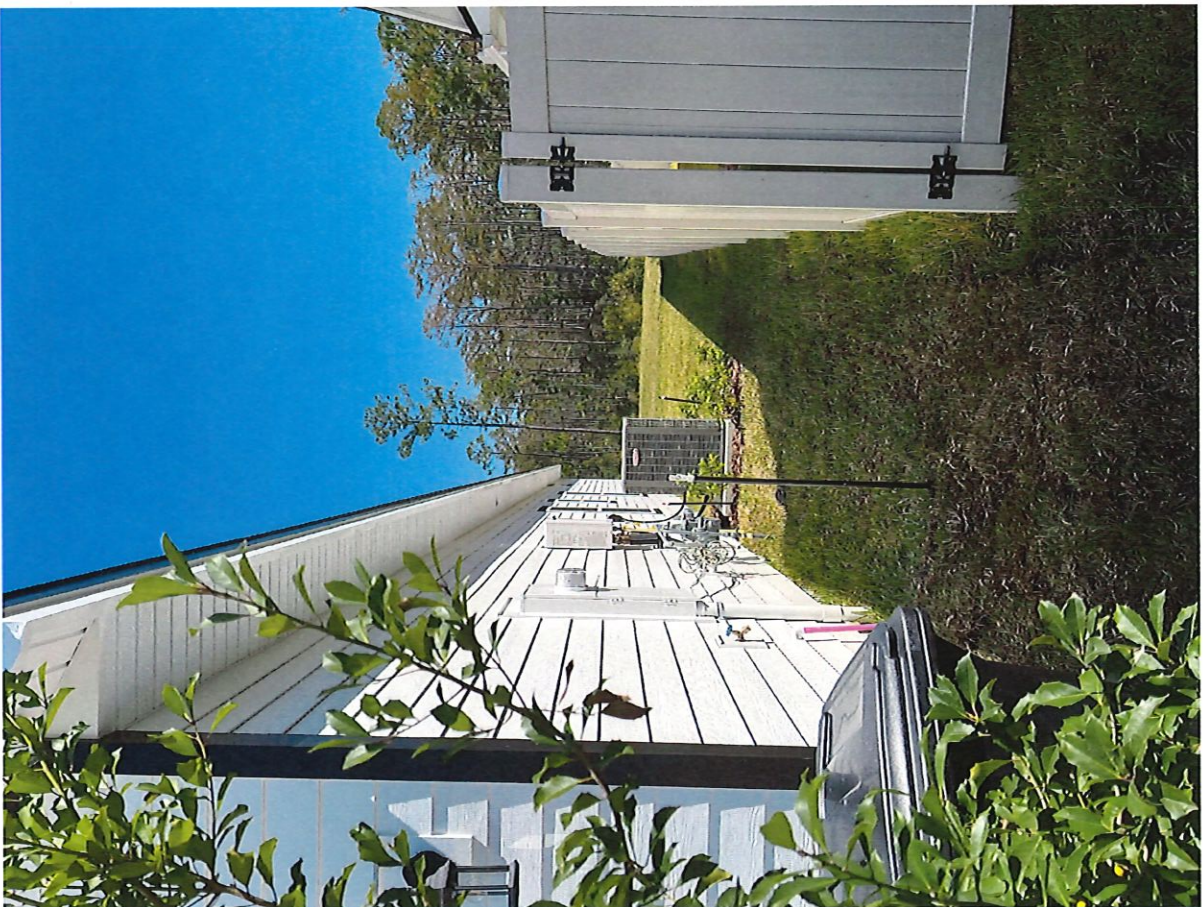
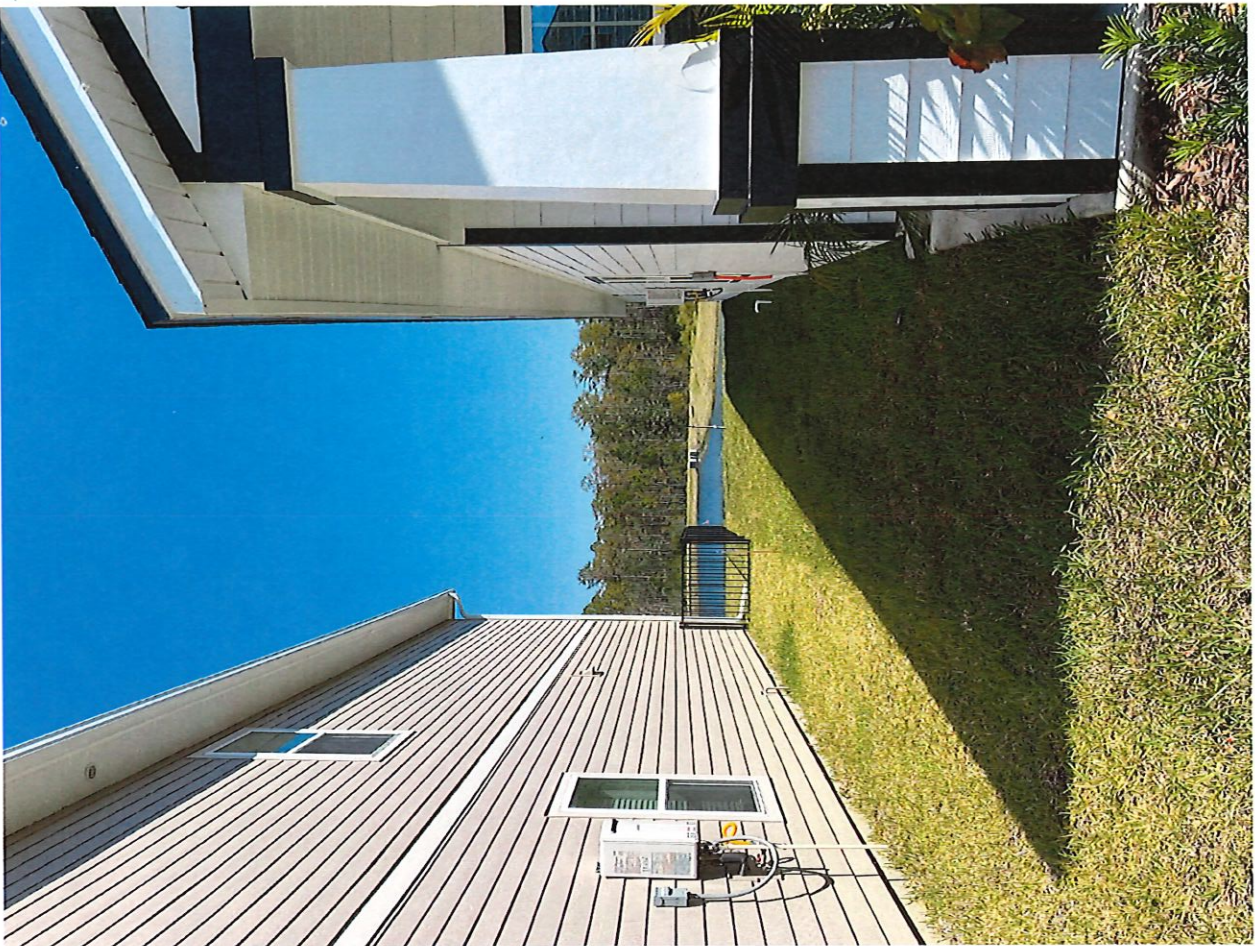
\$50.00 USD

Payment sent to spencer@floridianproperty.net

[Help & Contact](#) | [Security](#) | [Apps](#)

PayPal is committed to preventing fraudulent emails. Emails from PayPal will always contain your full name. [Learn to identify phishing](#)









CURVE DATA C2  
S11°28'04"E  
CH = 95.52'  
R = 250.00'  
A = 98.21'  
Δ = 22°02'57"

ELEVATIONS SHOWN HEREON REFER TO  
NAVD OF 1988



SIGNED: \_\_\_\_\_  
NAME: \_\_\_\_\_  
DATE: \_\_\_\_\_

**SCIENCE**

1. SIGNS ARE TO BE INSTALLED IN ACCORDANCE WITH THE DEVELOPMENT MANAGEMENT PLAN. STREET TREE LOCATIONS MAY BE REQUESTED FOR CHANGING BUT SHOULD NOT POSE A SIGN OBSTRUCTION
2. SIGNMENT FES ARE TO THE FOLLOWS
3. NO PART OF THE SIGNAGE SHALL ENROACH ON THE B/L
4. SIGNAGE EDGES ON COVERED WALK AND COVERED FRONTIER WAY ENROACH

(A.C.) - DENOTES TOPOGRAPHIC SPOT ELEVATION (OCCURRING 9-10-11)  
C.C.C. - DENOTES CLAY COUNTY COOPERATIVE  
C.C.U.A. - DENOTES CLAY COUNTY UTILITY AUTHORITY

LOT 100	DOCA N "B" DESIGNER HT
LOT SIZE	8.634± SQ. FT.
DRIVEWAY TO R/W	843± SQ. FT.
ENTRY WALK	20± SQ. FT.
APPROXIMATE SIDEWALK	227± SQ. FT.
RIGHT-OF-WAY LENGTH	47.70 FT.
TOTAL IMPERVIOUS AREA	4,689± SQ. FT.; 54%

LAPORELLA DISCREPANT. HQ? LOGAN

THE LOT SHOWN HEREON IS IN THE SPECIAL FLOOD HAZARD ZONE "X" AS SHOWN ON FLOOD INSURANCE RATE MAP 0070 E FOR CLAY COUNTY, FLORIDA. FIRM DATE 03-17-19

LAND SURVEYORS - 3731 SAW ROSE PLACE SUITE 15 - JACKSONVILLE FLORIDA 32217 - 904/778-0008 - LICENSED LAND BUSINESS NO. 3857

[illegible]

SKETCH FOR PLAT PLAN ONLY - DOES NOT REPRESENT ON PURPOSE TO  
SHOW BOUNDARY LINES NOR IS IT BASED ON A FIELD SURVEY

SUNDAY NOT VALID UNLESS DISPOSED BY DEAL



## *NINTH 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: 143
- (B) Name of Payee: England-Thims & Miller, Inc.
- (C) Amount Payable: \$1,214.40
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Services contract with Wilford Preserve CDD
- (E) Amount, if any, that is to used for a Deferred Cost:
- (E) Fund or Account from which disbursement to be made: 2019A

The undersigned hereby certifies that:

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

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

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

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

**WILFORD PRESERVE  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer

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

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

  
Consulting Engineer



Dream Finders Homes, LLC  
14701 Philips Highway  
Suite 300  
Jacksonville, FL 32256

September 02, 2022  
Project No: 17186.31000  
Invoice No: 0204532

Project 17186.31000 Wilford Preserve Phase 3A & 3B - CEI

**Professional Services rendered through August 27, 2022**

Task 01 Limited Dev (CEI) Inspection Services for Phase 1A

Total Fee 63,434.27

Percent Complete 100.00 Total Earned 63,434.27  
Previous Fee Billing 63,434.27  
Current Fee Billing 0.00

Total Fee 0.00

Total this Task 0.00

Task 02 Additional Services

**Professional Personnel**

		Hours	Rate	Amount
Assistant Project Manager				
Brown, Corey	8/6/2022	4.00	101.20	404.80
Brown, Corey	8/13/2022	5.00	101.20	506.00
Brown, Corey	8/20/2022	1.00	101.20	101.20
Brown, Corey	8/27/2022	2.00	101.20	202.40
Totals		12.00		1,214.40
Total Labor				1,214.40

Total this Task \$1,214.40

Invoice Total this Period \$1,214.40

**England-Thims & Miller, Inc.**

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS  
14775 Old St. Augustine Road • Jacksonville, Florida 32256 • Tel 904-642-8990 • Fax 904-648-9486  
CA-00002584 LC-0000318

**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: 144
- (B) Name of Payee: Taylor & White, Inc.
- (C) Amount Payable: \$445.00
- (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. 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



# Taylor & White, Inc.

Civil Design & Consulting Engineers

## INVOICE

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

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

Invoice number 4794  
Date 09/15/2022

Project 16050.1 WILFORD PRESERVE CDD

Professional Services Rendered through 09/11/2022. ~PAYMENT TERMS: NET 10 DAYS~  
Project Manager: D. Glynn Taylor, P.E. - Principal: D. Glynn Taylor, P.E. \*Denotes Hourly Task

**Invoice Amount:**  
**\$445.00**

### Invoice Summary

Description	Contract Amount	Prior Billed	Total Billed	Percent Complete	Current Billed
*PHASE 2A REVISIONS CLOSED	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	91,648.75	92,093.75	153.49	445.00
*CONSTRUCTION OBSV/CERTS-HRLY-NTE	75,000.00	116,440.18	116,440.18	155.25	0.00
*PURCHASING AGENT-HRLY	24,200.00	20,605.00	20,605.00	85.14	0.00
*STORMWATER & WASTEWATER 20 YEAR NEEDS ANALYSIS	10,000.00	5,430.00	5,430.00	54.30	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	10,358.75	10,358.75	103.59	0.00
REIMBURSABLES	0.00	10,048.20	10,048.20	0.00	0.00
Total	189,200.00	316,249.63	316,694.63	167.39	445.00

### \*District Engineer-HRLY-NTE

	Units	Billed Amount
D. Glynn Taylor, P.E.	2.00	330.00
eor		
Richard "JJ" Edwards	1.00	115.00
<i>Coordinate with the Contractor regarding the clopeout and acceptance of Phase 3A.</i>		
<i>Coordinate with Clay County regading the Amenity Center As-Builts</i>		

Phase subtotal 445.00  
subtotal 3.00 445.00

Invoice total **445.00**

**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: 145
- (B) Name of Payee: Taylor & White, Inc.
- (C) Amount Payable: \$445.00
- (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



# Taylor & White, Inc.

Civil Design & Consulting Engineers

## INVOICE

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

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

Invoice number 4840  
Date 10/12/2022

Project 16050.1 WILFORD PRESERVE CDD

Professional Services Rendered through 10/09/2022. ~PAYMENT TERMS: NET 10 DAYS~  
Project Manager: D. Glynn Taylor, P.E. - Principal: D. Glynn Taylor, P.E. \*Denotes Hourly Task

**Invoice Amount:**  
**\$445.00**

### Invoice Summary

Description	Contract Amount	Prior Billed	Total Billed	Percent Complete	Current Billed
*PHASE 2A REVISIONS CLOSED	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	92,093.75	92,538.75	154.23	445.00
*CONSTRUCTION OBSV/CERTS-HRLY-NTE	75,000.00	116,440.18	116,440.18	155.25	0.00
*PURCHASING AGENT-HRLY	24,200.00	20,605.00	20,605.00	85.14	0.00
*STORMWATER & WASTEWATER 20 YEAR NEEDS ANALYSIS	10,000.00	5,430.00	5,430.00	54.30	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	10,358.75	10,358.75	103.59	0.00
REIMBURSABLES	0.00	10,048.20	10,048.20	0.00	0.00
Total	189,200.00	316,694.63	317,139.63	167.62	445.00

### \*District Engineer-HRLY-NTE

	Units	Billed Amount
D. Glynn Taylor, P.E.	2.00	330.00
CDD Meeting		
Richard "JJ" Edwards	1.00	115.00

Contact SJRWMD regarding the status of the Phase I, II and Cheswick Oaks Ave As-builts review status.

Phase subtotal	445.00
subtotal 3.00	445.00

Invoice total **445.00**

## *TENTH ORDER OF BUSINESS*

*A.*

# **Wilford Preserve**

## Community Development District

Unaudited Financial Statements  
as of  
September 30, 2022



**WILFORD PRESERVE**  
**Community Development District**  
**Combined Balance Sheet**  
September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Totals</u>
<b><u>Assets:</u></b>				
Cash	\$52,407	---	---	\$52,407
Investments:				
<b>Debt Service 2018B</b>				
Reserve	---	\$358,225	---	\$358,225
Revenue	---	\$12,078	---	\$12,078
Prepayment	---	\$305,463	---	\$305,463
Construction	---	---	\$698	\$698
<b>Debt Service 2019A</b>				
Reserve	---	\$183,286	---	\$183,286
Revenue	---	\$212,020	---	\$212,020
Construction	---	---	\$1,915,002	\$1,915,002
Custody	\$498	---	---	\$498
Utility Deposits	\$1,350	---	---	\$1,350
Prepaid Expenses	\$10,037	---	---	\$10,037
<b>Total Assets</b>	<u>\$64,292</u>	<u>\$1,071,072</u>	<u>\$1,915,700</u>	<u>\$3,051,063</u>
<b><u>Liabilities:</u></b>				
Accrued Expenses	\$10,114	---	---	\$10,114
Contracts Payable	---	---	\$15,028	\$15,028
Retainage Payable	---	---	\$627,267	\$627,267
<b>Fund Balances:</b>				
Restricted for 2018B Debt Service	---	\$675,767	---	\$675,767
Restricted for 2019A Debt Service	---	\$395,306	---	\$395,306
Restricted for 2018B Capital Projects	---	---	\$698	\$698
Restricted for 2019A Capital Projects	---	---	\$1,272,707	\$1,272,707
Unassigned	\$44,141	\$0	\$0	\$44,141
<b>Total Liabilities &amp; Fund Equity</b>	<u>\$64,292</u>	<u>\$1,071,072</u>	<u>\$1,915,700</u>	<u>\$3,051,063</u>

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

Statement of Revenues & Expenditures  
For the Period ending September 30, 2022

<b>Adopted</b>	<b>Prorated</b>	<b>Actual</b>	
<b>Budget</b>	<b>09/30/22</b>	<b>09/30/22</b>	<b>Variance</b>

**REVENUES:**

Assessments - Tax Roll	\$202,010	\$202,010	\$205,083	\$3,073
Assessments - Direct	\$36,564	\$36,564	\$36,564	\$0
Developer Contributions	\$89,254	\$0	\$0	\$0
Interest	\$0	\$0	\$31	\$31
Micellaneous Revenue	\$0	\$0	\$436	\$436

**TOTAL REVENUES**

<b>\$327,829</b>	<b>\$238,575</b>	<b>\$242,115</b>	<b>\$3,540</b>
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**EXPENDITURES:**

**ADMINISTRATIVE:**

Engineering	\$10,000	\$10,000	\$0	\$10,000
Arbitrage	\$1,200	\$1,200	\$600	\$600
Dissemination	\$7,000	\$7,000	\$7,000	\$0
Attorney	\$20,000	\$20,000	\$9,029	\$10,971
Annual Audit	\$5,800	\$5,800	\$4,700	\$1,100
Assessment Administration	\$5,000	\$5,000	\$5,000	\$0
Trustee Fees	\$6,020	\$6,020	\$7,435	(\$1,415)
Management Fees	\$46,800	\$46,800	\$46,800	\$0
Information Technology	\$1,000	\$1,000	\$1,000	\$0
Website Compliance	\$600	\$600	\$600	\$0
Telephone	\$300	\$300	\$159	\$141
Postage	\$1,000	\$1,000	\$487	\$513
Printing & Binding	\$1,500	\$1,500	\$921	\$579
Insurance	\$6,512	\$6,512	\$6,127	\$385
Legal Advertising	\$5,000	\$5,000	\$1,597	\$3,404
Other Current Charges	\$600	\$600	\$519	\$81
Office Supplies	\$500	\$500	\$20	\$480
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0

**Total Administrative**

<b>\$119,007</b>	<b>\$119,007</b>	<b>\$92,169</b>	<b>\$26,838</b>
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**Grounds Maintenance:**

Insurance	\$8,000	\$8,000	\$0	\$8,000
Pool Monitors	\$4,000	\$4,000	\$0	\$4,000
Field Operations Manager	\$30,000	\$30,000	\$26,250	\$3,750
Office Supplies / Mailings / Printing	\$600	\$600	\$0	\$600
Pool Maintenance	\$20,000	\$20,000	\$3,794	\$16,206
Permit Fees	\$450	\$450	\$0	\$450
Landscape Maintenance	\$49,948	\$49,948	\$83,896	(\$33,948)

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

Statement of Revenues & Expenditures  
For the Period ending September 30, 2022

	<b>Adopted</b>	<b>Prorated</b>	<b>Actual</b>	
	<b>Budget</b>	<b>09/30/22</b>	<b>09/30/22</b>	<b>Variance</b>
Irrigation Maintenance	\$1,000	\$1,000	\$0	\$1,000
Lake Maintenance	\$8,724	\$8,724	\$9,080	(\$356)
General Facility Maintenance	\$15,000	\$15,000	\$1,444	\$13,556
Streetlighting	\$15,000	\$15,000	\$0	\$15,000
Telephone/Cable/Internet	\$2,500	\$2,500	\$0	\$2,500
Electric	\$15,000	\$15,000	\$3,651	\$11,349
Water/Sewer/Irrigation	\$20,000	\$20,000	\$18,871	\$1,129
Refuse Service	\$2,000	\$2,000	\$0	\$2,000
Janitorial Services	\$9,500	\$9,500	\$1,750	\$7,750
Special Events	\$6,000	\$6,000	\$0	\$6,000
Recreational Passes	\$1,100	\$1,100	\$0	\$1,100
 Total Grounds Maintenance	 \$208,822	 \$208,822	 \$148,736	 \$60,086
 <b>TOTAL EXPENDITURES</b>	 \$327,829	 \$327,829	 \$240,905	 \$86,924
 <b>EXCESS REVENUES (EXPENDITURES)</b>	 \$0		 \$1,210	
 <b>FUND BALANCE - Beginning</b>	 \$0		 \$52,968	
 <b>FUND BALANCE - Ending</b>	 \$0		 \$54,178	



**WILFORD PRESERVE**  
**Community Development District**  
**General Fund**

Month By Month Income Statement  
Fiscal Year 2022

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$0	\$8,715	\$116,865	\$5,955	\$8,037	\$6,324	\$53,569	\$3,512	\$2,107	\$0	\$0	\$0	\$205,083
Assessments - Direct Assesments	\$0	\$18,282	\$0	\$0	\$9,141	\$0	\$0	\$9,141	\$0	\$0	\$0	\$0	\$36,564
Interest	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29	\$31
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$70	\$0	\$61	\$0	\$0	\$0	\$0	\$70	\$61	\$122	\$53	\$436
<b>Total Revenues</b>	<b>\$0</b>	<b>\$27,066</b>	<b>\$116,865</b>	<b>\$6,017</b>	<b>\$17,179</b>	<b>\$6,324</b>	<b>\$53,569</b>	<b>\$12,653</b>	<b>\$2,177</b>	<b>\$61</b>	<b>\$122</b>	<b>\$81</b>	<b>\$242,115</b>
<b>Expenditures:</b>													
<b>Administrative</b>													
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	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,000
Attorney	\$1,480	\$1,215	\$0	\$468	\$735	\$818	\$0	\$2,767	\$0	\$1,547	\$0	\$0	\$9,029
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$1,500	\$200	\$0	\$0	\$0	\$4,700
Assessment Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Trustee Fees	\$0	\$3,450	\$3,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$842	\$0	\$7,435
Management Fees	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$46,800
Information Technology	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Website Administration	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
Telephone	\$3	\$0	\$30	\$10	\$0	\$0	\$19	\$13	\$20	\$24	\$24	\$17	\$159
Postage	\$22	\$29	\$2	\$11	\$18	\$25	\$22	\$23	\$10	\$293	\$23	\$9	\$487
Printing & Binding	\$0	\$40	\$68	\$0	\$15	\$61	\$10	\$23	\$29	\$648	\$20	\$8	\$921
Insurance	\$0	\$6,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,127
Legal Advertising	\$75	\$0	\$0	\$75	\$75	\$75	\$75	\$75	\$75	\$668	\$407	\$0	\$1,597
Other Current Charges	\$49	\$0	\$37	\$39	\$47	\$39	\$32	\$104	\$35	\$99	\$37	\$0	\$519
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$6	\$0	\$0	\$0	\$0	\$20
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>Total Administrative Expenses</b>	<b>\$11,420</b>	<b>\$15,477</b>	<b>\$7,896</b>	<b>\$5,820</b>	<b>\$5,507</b>	<b>\$5,646</b>	<b>\$7,775</b>	<b>\$9,128</b>	<b>\$4,985</b>	<b>\$7,896</b>	<b>\$5,970</b>	<b>\$4,650</b>	<b>\$92,169</b>
<b>Grounds Maintenance</b>													
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	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$26,250
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	\$1,250	\$1,294	\$1,250	\$3,794
Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscape Maintenance	\$5,425	\$5,425	\$5,425	\$5,425	\$5,425	\$5,425	\$5,425	\$11,690	\$8,558	\$8,558	\$8,558	\$8,558	\$83,896
Irrigation Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Maintenance	\$727	\$727	\$727	\$727	\$727	\$778	\$778	\$778	\$778	\$778	\$778	\$778	\$9,080
General Facility Maintenance	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$677	\$117	\$0	\$1,444
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	\$241	\$656	\$911	\$809	\$1,034	\$3,651
Water/Sewer/Irrigation	\$396	\$287	\$496	\$431	\$1,194	\$1,159	\$1,758	\$3,830	\$2,594	\$2,782	\$1,878	\$2,066	\$18,871
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	\$583	\$583	\$583	\$1,750
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
<b>Total Grounds Maintenance Expenses</b>	<b>\$6,548</b>	<b>\$7,089</b>	<b>\$6,648</b>	<b>\$6,583</b>	<b>\$7,346</b>	<b>\$11,111</b>	<b>\$11,711</b>	<b>\$20,289</b>	<b>\$16,335</b>	<b>\$19,289</b>	<b>\$17,767</b>	<b>\$18,019</b>	<b>\$148,736</b>
<b>Total Expenses</b>	<b>\$17,968</b>	<b>\$22,566</b>	<b>\$14,543</b>	<b>\$12,403</b>	<b>\$12,853</b>	<b>\$16,758</b>	<b>\$19,486</b>	<b>\$29,417</b>	<b>\$21,320</b>	<b>\$27,184</b>	<b>\$23,738</b>	<b>\$22,669</b>	<b>\$240,905</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$6,548)</b>	<b>\$11,589</b>	<b>\$108,969</b>	<b>\$197</b>	<b>\$11,672</b>	<b>\$678</b>	<b>\$45,795</b>	<b>\$3,525</b>	<b>(\$2,808)</b>	<b>(\$7,834)</b>	<b>(\$5,848)</b>	<b>(\$4,569)</b>	<b>\$1,210</b>

**WILFORD PRESERVE**  
**Community Development District**  
**DEBT SERVICE FUND SERIES 2018B**  
Statement of Revenues & Expenditures  
For the Period ending September 30, 2022

Adopted Budget	Prorated 09/30/22	Actual 09/30/22	Variance
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**REVENUES:**

Assessments	\$248,688	\$100,687	\$100,687	\$0
Interest Income	\$20	\$20	\$432	\$412
Prepayment	\$0	\$0	\$1,272,991	\$1,272,991
Carry Forward Surplus	\$285,549	\$0	\$0	\$0

<b>TOTAL REVENUES</b>	<b>\$534,257</b>	<b>\$100,707</b>	<b>\$1,374,110</b>	<b>\$1,273,402</b>
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**EXPENDITURES:**

**Series 2018**

Interest Expense - 11/1	\$128,656	\$128,656	\$128,656	\$0
Principal Expense - 11/1 (Prepayment)	\$150,000	\$150,000	\$435,000	(\$285,000)
Interest Expense - 2/1	\$0	\$0	\$3,163	(\$3,163)
Principal - Prepayment 2/1	\$0	\$0	\$220,000	(\$220,000)
Interest Expense - 5/1	\$124,344	\$124,344	\$109,825	\$14,519
Principal Expense - 5/01	\$0	\$0	\$330,000	(\$330,000)
Interest Expense - 08/01	\$0	\$0	\$5,966	(\$5,966)
Principal Prepayment - 8/01	\$0	\$0	\$415,000	(\$415,000)

<b>TOTAL EXPENDITURES</b>	<b>\$403,000</b>	<b>\$403,000</b>	<b>\$1,647,609</b>	<b>(\$1,244,609)</b>
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**OTHER SOURCES/(USES)**

Transfer In/(Out)	\$0	\$0	(\$253)	(\$253)
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<b>TOTAL OTHER SOURCES AND USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$253)</b>	<b>(\$253)</b>
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<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$131,257</b>	<b>(\$273,752)</b>		
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FUND BALANCE - Beginning	\$200,910		\$949,519	
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FUND BALANCE - Ending	<u>\$332,167</u>		<u>\$675,767</u>	
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Reserve	\$358,225
Revenue	\$12,078
Prepayment	\$305,463
	<u>\$675,767</u>

**WILFORD PRESERVE**  
**Community Development District**  
**DEBT SERVICE FUND SERIES 2019A**  
Statement of Revenues & Expenditures  
For the Period ending September 30, 2022

Proposed Budget	Prorated 09/30/22	Actual 09/30/22	Variance
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**REVENUES:**

Assessment - Tax Roll	\$357,920	\$357,920	\$363,366	\$5,445
Assessment - Direct	\$163,708	\$163,701	\$163,701	\$0
Interest Income	\$0	\$0	\$281	\$281

<b>TOTAL REVENUES</b>	<b>\$521,628</b>	<b>\$521,622</b>	<b>\$527,348</b>	<b>\$5,726</b>
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**EXPENDITURES:**

**Series 2019A**

Interest Expense - 11/1	\$196,115	\$196,115	\$195,605	\$510
Interest Expense - 5/1	\$196,115	\$196,115	\$195,605	\$510
Principal Expense - 5/1	\$130,000	\$130,000	\$130,000	\$0

<b>TOTAL EXPENDITURES</b>	<b>\$522,230</b>	<b>\$522,230</b>	<b>\$521,210</b>	<b>\$1,020</b>
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EXCESS REVENUES (EXPENDITURES)	<b>(\$602)</b>		<b>\$6,138</b>	
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FUND BALANCE - Beginning	\$226,451		\$389,168	
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FUND BALANCE - Ending	<u>\$225,849</u>		<u>\$395,306</u>	
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<b>Reserve</b>	\$183,286
<b>Revenue</b>	\$212,020
	<u>\$395,306</u>

**WILFORD PRESERVE**  
**Community Development District**  
**CAPITAL PROJECTS FUND**  
Statement of Revenues & Expenditures  
For the Period ending September 30, 2022

	Series 2018B	Series 2019A
<b><u>REVENUES:</u></b>		
Interest Income	\$0	\$1,365
Developer Contributions	\$0	\$6,387
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$7,752</b>
<b><u>EXPENDITURES:</u></b>		
Capital Outlay	\$0	\$465,090
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$465,090</b>
<b><u>OTHER SOURCES/(USES)</u></b>		
Interfund Transfer	\$253	\$0
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$253</b>	<b>\$0</b>
EXCESS REVENUES (EXPENDITURES)	\$253	(\$457,338)
FUND BALANCE - Beginning	\$445	\$1,730,045
FUND BALANCE - Ending	\$698	\$1,272,707

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

**SERIES 2018B, SPECIAL ASSESSMENT BONDS**

INTEREST RATES:	5.75%	
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)
Less: February 1, 2021		(\$65,000)
Less: August 1, 2021		(\$55,000)
Less: November 1, 2021		(\$435,000)
Less: February 1, 2022		(\$220,000)
Less: May 1, 2022		(\$330,000)
Less: August 1, 2022		(\$415,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$3,075,000</b>

**SERIES 2019A, SPECIAL ASSESSMENT BONDS**

INTEREST RATES:	4.6% - 5.2%	
MATURITY DATE:	11/1/2049	
RESERVE FUND DEFINITION	35% of MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$183,045	
RESERVE FUND BALANCE	\$183,149	
BONDS OUTSTANDING - 11/1/19		\$7,985,000
Less: May 1, 2020		(\$120,000)
Less: November 1, 2020		(\$20,000)
Less: May 1, 2021		(\$125,000)
Less: May 1, 2022		(\$130,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$7,590,000</b>

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2022 Summary of Assessment Receipts**

ASSESSED	# UNITS ASSESSED	SERIES 2019A DEBT ASMT (1)	FY22 O&M ASMT (1)	TOTAL ASSESSED
DFC WILFORD LLC	104	163,701.31	36,564.42	200,265.73
<b>NET DIRECT INVOICE</b>	<b>104</b>	<b>163,701.31</b>	<b>36,564.42</b>	<b>200,265.73</b>
<b>NET ASSESSMENTS TAX ROLL</b>	<b>307</b>	<b>357,920.42</b>	<b>202,010.09</b>	<b>559,930.51</b>
<b>TOTAL NET ASSESSMENTS</b>	<b>411</b>	<b>521,621.73</b>	<b>238,574.51</b>	<b>760,196.24</b>

RECEIVED	BALANCE DUE	SERIES 2019A DEBT PAID	O&M PAID	TOTAL PAID
DFC WILFORD LLC	0.00	163,701.31	36,564.42	200,265.73
<b>TOTAL DUE / RECEIVED DIRECT</b>	<b>0.00</b>	<b>163,701.31</b>	<b>36,564.42</b>	<b>200,265.73</b>
<b>TAX ROLL DUE / RECEIVED</b>	<b>(8,518.47)</b>	<b>363,365.63</b>	<b>205,083.35</b>	<b>568,448.98</b>
<b>TOTAL DUE / RECEIVED</b>	<b>(8,518.47)</b>	<b>527,066.94</b>	<b>241,647.77</b>	<b>768,714.71</b>

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	AMOUNT RECEIVED	SERIES 2019A DEBT RECEIPTS	O&M RECEIPTS
1	11/10/2021	3,806.33	2,433.09	1,373.24
2	11/24/2021	20,348.78	13,007.41	7,341.37
3	12/6/2021	309,548.69	197,870.62	111,678.07
4	12/20/2021	14,376.10	9,189.53	5,186.57
5	1/13/2022	16,506.66	10,551.44	5,955.22
6	2/11/2022	22,277.73	14,240.44	8,037.29
7	3/11/2022	17,528.49	11,204.61	6,323.88
8	4/14/2022	148,482.53	94,913.44	53,569.09
9	5/19/2022	9,733.64	6,221.97	3,511.67
10	6/4/2022	1,920.55	1,227.66	692.89
TAX CERTS	6/10/2022	3,919.48	2,505.42	1,414.06
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>TOTAL TAX ROLL RECEIPTS</b>		<b>568,448.98</b>	<b>363,365.63</b>	<b>205,083.35</b>

(1)Series 2019A Debt and O&M due 50% 10/1/21, 25% due 2/1/22, and 25% due 5/1/22

Series 2018B Bond Debt must be paid in full on a per lot basis upon sale  
to a builder/homeowner. Interest on remaining Debt Assessed due 50%

*B.*

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

Check Register Summary- General Fund

9/1/22 - 9/30/22

Check Date	Check #'s	Total Amount
9/2/22	314-316	\$18,862.38
9/9/22	317-318	\$11,780.62
<b>Total</b>		<b>\$30,643.00</b>







# INVOICE

<b>Customer</b>	Wilford Preserve Community Development District
<b>Acct #</b>	704
<b>Date</b>	08/30/2022
<b>Customer Service</b>	Kristina Rudez
<b>Page</b>	1 of 1

Wilford Preserve Community Development District  
c/o Governmental Management Services  
475 West Town Place, Ste 114  
St. Augustine, FL 32092

Payment Information	
<b>Invoice Summary</b>	\$ 6,587.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#16468
100122301	

Thank You

Please detach and return with payment



Customer: Wilford Preserve Community Development District

Invoice	Effective	Transaction	Description	Amount
16468	10/01/2022	Renew policy	Policy #100122301 10/01/2022-10/01/2023 Florida Insurance Alliance  Package - Renew policy Due Date: 8/30/2022  FY23 Insurance Renewal Prepaid Exp  2A 1.300.155: 10000	6,587.00
				<b>Total</b>
				\$ 6,587.00
FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349				

Thank You

Remit Payment To: Egis Insurance Advisors  
P.O. Box 748555  
Atlanta, GA 30374-8555

(321)233-9939

sclimer@egisadvisors.com

Date

08/30/2022



Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

3/3

WILFORD PRESERVE COMMUNITY DEVELOPMENT  
DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2018B

Invoice Number: 6643182  
Invoice Date: 08/25/2022  
Account Number: 224903000  
Direct Inquiries To: SCOTT SCHUHLE  
Phone: 954-938-2476

Accounts Included 224903000 224903001 224903002 224903003 224903004  
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,450.00	100.00%	\$3,450.00
<b>Subtotal Administration Fees - In Advance 08/01/2022 - 07/31/2023</b>				<b>\$3,450.00</b>
Incidental Expenses 08/01/2022 to 07/31/2023	3,450.00	0.0775		\$267.38
<b>Subtotal Incidental Expenses</b>				<b>\$267.38</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$3,717.38</b>

\$ 575.00 = SE 2018 B Trustee fee FY 22 1.310.503.323  
\$ 267.38 = 11% 1.310.503.323  
\$ 2875.00 = SE 2018 Trustee fee FY 23 = 1.300.155.100

12A





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 6643182  
Account Number: 224903000  
Invoice Date: 08/25/2022  
Direct Inquiries To: SCOTT SCHUHLE  
Phone: 954-938-2476

WILFORD PRESERVE COMMUNITY DEV DIST  
ATTN DISTRICT MANAGER  
475 W TOWN PLACE STE 114  
ST AUGUSTINE FL 32092

WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2018B

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$3,717.38

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

WILFORD PRESERVE COMMUNITY DEVELOPMENT  
DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2018B

Invoice Number: 6643182  
Account Number: 224903000  
Current Due: \$3,717.38  
  
Direct Inquiries To: SCOTT SCHUHLE  
Phone: 954-938-2476

Wire Instructions:  
U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 224903000  
Invoice # 6643182  
Attn: Fee Dept St. Paul

Please mail payments to:  
U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





**YELLOWSTONE**  
LANDSCAPE

## INVOICE

INVOICE #	INVOICE DATE
JAX 414570	8/1/2022
TERMS	PO NUMBER
Net 30	

**Bill To:**

Wilford Preserve CDD  
c/o Governmental Management Services, LLC  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

**Property Name:** Wilford Preserve CDD

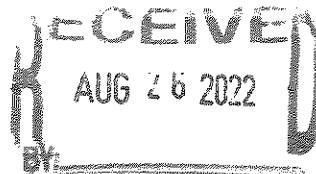
**Invoice Due Date:** August 31, 2022

**Invoice Amount:** \$8,558.00

Description	Current Amount
Monthly Landscape Maintenance August 2022	\$8,558.00

**Invoice Total** **\$8,558.00**

*Excellence*  
1.330.572.420  
10A  
IN COMMERCIAL LANDSCAPING



**Should you have any questions or inquiries please call (386) 437-6211.**

**Governmental Management Services, LLC**  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 80  
Invoice Date: 9/1/22  
Due Date: 9/1/22

**Bill To:**  
Wilford Preserve CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

Case:  
P.O. Number:

9/6 Approved

Description	Hours/Qty	Rate	Amount
Management Fees - September 2022	1.310.513.340	3,900.00	3,900.00
Website Administration - September 2022	1.310.513.352	50.00	50.00
Information Technology - September 2022	1.310.513.351	83.33	83.33
Dissemination Agent Services - September 2022	1.310.513.313	583.33	583.33
Postage	1.310.513.420	8.75	8.75
Copies	1.310.513.425	7.65	7.65
Telephone	1.310.513.410	17.23	17.23
<b>Total</b>			<b>\$4,650.29</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,650.29</b>

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

Invoice #: 81

Invoice Date: 9/1/22

Due Date: 9/1/22

Case:

P.O. Number:

**Bill To:**

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

Description	IA	Hours/Qty	Rate	Amount
Contract Administration - September 2022	1.320.572.460		3,750.00	3,750.00
Janitorial - September 2022	1.320.572.455		583.33	583.33
Pool Maintenance	1.320.572.465		1,250.00	1,250.00

*Jerry Lambert*  
9-6-22

**Total** \$5,583.33**Payments/Credits** \$0.00**Balance Due** \$5,583.33

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

September 4, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3105991

Client Matter No. 23023-1

9/6 Approved

Mr. James Perry  
Wilford Preserve CDD  
Governmental Management Services  
Suite 114  
475 West Town Place  
St. Augustine, FL 32092

1,310.53.315  
21A

Invoice No. 3105991

23023-1

Re: General Counsel

## For Professional Legal Services Rendered

07/05/22	K. Jusevitch	0.30	43.50	Research and record variance agreement
07/08/22	K. Jusevitch	0.90	130.50	Correspond with district manager regarding variance agreement and budget hearing; prepare budget hearing notices and confer with Haber
07/11/22	W. Haber	0.50	165.00	Confer with Sigmon regarding O&M assessments and review and revise budget and assessment notices
07/13/22	W. Haber	0.50	165.00	Confer with Sigmon regarding boundary amendment alternatives
07/18/22	W. Haber	0.30	99.00	Review final assessment notice
07/18/22	M. Rigoni	0.10	24.50	Prepare memorandum regarding statutory changes to publication requirements
07/20/22	J. Brown	0.30	105.00	Review correspondence and agenda for regular Board of Supervisors meeting



**KUTAK ROCK LLP**

Wilford Preserve CDD  
September 4, 2022  
Client Matter No. 23023-1  
Invoice No. 3105991  
Page 2

07/21/22	J. Brown	0.70	245.00	Prepare for, attend, and follow-up from Board meeting
07/22/22	W. Haber	0.50	165.00	Review and revise resolutions for budget and O&M assessments
07/22/22	K. Jusevitch	0.40	58.00	Prepare budget hearing documents; confer with Haber
07/25/22	W. Haber	0.20	66.00	Review license agreement and confer with Giles regarding same
07/27/22	W. Haber	0.20	66.00	Review license agreement
07/27/22	K. Jusevitch	0.30	43.50	Research and record license agreement
07/29/22	K. Jusevitch	0.20	29.00	Correspond with district manager regarding recorded license agreement

TOTAL HOURS 5.40

TOTAL FOR SERVICES RENDERED \$1,405.00

**DISBURSEMENTS**

Filing and Court Fees 142.00

TOTAL DISBURSEMENTS 142.00

TOTAL CURRENT AMOUNT DUE \$1,547.00

**UNPAID INVOICES:**

July 31, 2022 Invoice No. 3083152 1,039.00

TOTAL DUE \$2,586.00