

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

*APRIL 15, 2025*

## *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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April 8, 2025

Board of Supervisors  
Wilford Preserve Community Development District

Dear Board Members:

The Wilford Preserve Community Development District Board of Supervisors Meeting is scheduled for **Tuesday, April 15, 2025, at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the March 18, 2025, Meeting
- IV. Acceptance of the Draft Fiscal Year 2024 Audit Report
- V. Discussion and Guidance for Preparation of the Fiscal Year 2026 Budget
- VI. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Amenity / Operations Manager – Report
- VII. Financial Reports
  - A. Financial Statements as of March 31, 2025
  - B. Check Register
- VIII. Supervisors' Requests and Audience Comments

IX. Next Scheduled Meeting – Wednesday, May 21, 2025, at 6:00 p.m. at the Plantation Oaks Amenity Center

X. Adjournment

### *THIRD ORDER OF BUSINESS*

## *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, March 18, 2025, at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present and constituting a quorum were:

Louis Cowling	Chairman
Braden Smith	Vice Chairman
Robert Keefe	Supervisor
Gary McKee	Supervisor

Also present were:

Marilee Giles	District Manager
Wes Haber <i>by phone</i>	District Counsel
Jay Soriano	Operations Manager
Sayla Hicks	Amenity Manager

The following is a summary of the discussions and actions taken at the March 18, 2025, meeting.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Giles called the meeting to order at 1:30 p.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment**

There were no comments at this time.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the February 18, 2025 Board of Supervisors Meeting**

There were no comments on the minutes.

On MOTION by Mr. Keefe seconded by Mr. Smith with all in favor the minutes of the February 18, 2025, Board of Supervisors meeting were approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Request to Install Fence in District's Easement**

**A. 764 Sycamore**

Ms. Giles informed the Board that the requests were sent to the engineers to review before the meeting. The engineer was okay with the placement of the fence.

On MOTION by Mr. Cowling seconded by Mr. Smith with all in favor installing a fence at 764 Sycamore was approved.

**B. 726 Hiddenwood Way**

Mr. Haber stated this lot is not able to be built on yet because it currently is owned by the HOA. There is a 25-foot easement on this line, but they are able to work with the HOA.

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

There being nothing to report, the next item followed.

**B. District Engineer**

There were not comments from the engineer at this time.

**C. District Manager**

Ms. Giles reminded the board members the Form 1 is due on July 1, 2025. She added at their April meeting, staff will be looking for the Board's guidance for the FY26 budget.

**D. Amenity / Operations Manager – Report**

Mr. Soriano presented the Operation Manager's report on page 28. He stated the valve pockets are the cause for the leaks they have been having, but they have been fixed. He noted there has been an issue at the dog park with leaks too and he hopes to have that fixed soon. He added there was a complaint about a young group of boys getting into an area they were not supposed to and were causing disruptions.

The Board asked if they could find the video of the boys being disruptive.

**SIXTH ORDER OF BUSINESS****Financial Reports****A. Financial Statements as of February 28, 2025****B. Check Register**



Ms. Giles gave a brief overview of the financial reports, including the check register totaling \$19,012.16, copies of which were included in the agenda package.

On MOTION by Mr. Keefe seconded by Mr. Smith with all in favor the check register was approved.

### **C. Boundary Amendment Funding Request No. 10**

A copy of boundary amendment funding request number ten, totaling \$1,254 was included in the agenda package for the Board's review.

On MOTION by Mr. Cowling seconded by Mr. Keefe with all in favor boundary amendment funding request #10 was approved.

## **SEVENTH ORDER OF BUSINESS**

### **Supervisors' Requests and Audience Comments**

#### **Supervisors Requests:**

- Mr. Keefe stated there was a post on Facebook of someone asking what it would take for them to put up a memorial bench by the pond. Mr. Haber stated he does not believe there will be any problems with this, but they need to check with the engineer before construction starts. The Resident (Angela Tumlin 763 Barclay) can work with staff.
- Mr. Keefe stated there was a dump truck being parked on the side of the road. Mr. Haber stated in their original parking policy, they did not address on-street parking. He noted if the board would like to add commercial vehicles to their policy, they can do that. He noted most district add towing signs, but they will have to figure out where they are allowed to add these signs. The board would like to see the agreement between the HOA and the CDD.
  - A resident asked if they build another parking lot would this solve the problem. Mr. Keefe stated if they do this, the lot has to be close to the houses and if it is not, it will not be used. He added if there is a car parked in the amenity center's lot for one night, it will not get towed.

- Mr. Soriano stated if a resident sees an alligator, they must call the hotline and report it to him. If they do not report it to him, the wildlife workers are not allowed to work on the property.

**Audience Comments:**

- Resident stated she saw a child in the pool and informed them that they could not be in there without a parent and asked if there was a sign stating if you are under a certain age, you must be accompanied by an adult. Mr. Soriano stated the sign is under the gazebo.
- Resident asked what is going on with the mailboxes. Mr. Cowling stated there is a national shortage of air locks in postal service at the moment. He is unsure when this will get fixed.

**EIGHTH ORDER OF BUSINESS**

**Next Scheduled Meeting – April 15, 2025, at  
1:30 p.m. at the Plantation Oaks Amenity  
Center**

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Cowling seconded by Mr. Keefe with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## *FOURTH ORDER OF BUSINESS*

**WILFORD PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

*DRAFT*

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

**TABLE OF CONTENTS**

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Wilford Preserve Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

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

### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated Xxxx, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Xxxx, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wilford Preserve Community Development District, Clay County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,134,838.
- The change in the District's total net position in comparison with the prior fiscal year was \$708,207, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,029,824, a decrease of (\$614,309), in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 1,036,692	\$ 1,651,417
Capital assets, net of depreciation	13,010,462	12,992,798
Total assets	14,047,154	14,644,215
Current liabilities	172,316	202,584
Long-term liabilities	7,740,000	9,015,000
Total liabilities	7,912,316	9,217,584
Net position		
Net investment in capital assets	5,322,375	4,023,784
Restricted	639,608	1,327,606
Unrestricted	172,855	75,241
Total net position	\$ 6,134,838	\$ 5,426,631

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 1,470,435	\$ 2,884,875
Operating grants and contributions	59,710	35,585
Capital grants and contributions	4,679	56,997
General revenues		
Unrestricted investment earnings	10,123	3,357
Miscellaneous	1,303	183
Total revenues	1,546,250	2,980,997
Expenses:		
General government	100,955	107,282
Maintenance and operations	319,495	288,761
Interest	417,593	517,049
Total expenses	838,043	913,092
Change in net position	708,207	2,067,905
Net position - beginning	5,426,631	3,358,726
Net position - ending	\$ 6,134,838	\$ 5,426,631

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$838,043. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessment revenue in the current fiscal year. In total, expenses decreased over the prior fiscal year mainly due to a decrease in interest expense.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budgeted amounts, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$13,010,462 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken as the assets have not been placed in service. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$7,740,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

It is anticipated that the cost of general operations of the District will increase during the subsequent fiscal year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 147,473
Investments	4,036
Due from others	4,440
Prepaid items and deposits	28,214
Restricted assets:	
Investments	852,529
Capital assets:	
Nondepreciable	<u>13,010,462</u>
Total assets	<u>14,047,154</u>
 <b>LIABILITIES</b>	
Accounts payable	6,868
Accrued interest payable	165,448
Non-current liabilities:	
Due within one year	150,000
Due in more than one year	<u>7,590,000</u>
Total liabilities	<u>7,912,316</u>
 <b>NET POSITION</b>	
Net investment in capital assets	5,322,375
Restricted for debt service	639,608
Unrestricted	<u>172,855</u>
Total net position	<u><u>\$ 6,134,838</u></u>

See notes to the financial statements

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**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 100,955	\$ 100,955	\$ -	\$ -	\$ -
Maintenance and operations	319,495	405,683	-	4,679	90,867
Interest on long-term debt	417,593	963,797	59,710	-	605,914
Total governmental activities	838,043	1,470,435	59,710	4,679	696,781
General revenues:					
Unrestricted investment earnings					10,123
Miscellaneous					1,303
Total general revenues					11,426
Change in net position					708,207
Net position - beginning					5,426,631
Net position - ending					\$ 6,134,838

See notes to the financial statements

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**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash	\$ 147,473	\$ -	\$ -	\$ 147,473
Investments	4,036	805,056	47,473	856,565
Due from others	-	-	4,440	4,440
Prepaid items and deposits	28,214	-	-	28,214
Total assets	<u>\$ 179,723</u>	<u>\$ 805,056</u>	<u>\$ 51,913</u>	<u>\$ 1,036,692</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 6,868	\$ -	\$ -	\$ 6,868
Total liabilities	<u>6,868</u>	<u>-</u>	<u>-</u>	<u>6,868</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	28,214	-	-	28,214
Restricted for:				
Debt service	-	805,056	-	805,056
Capital projects	-	-	51,913	51,913
Unassigned	144,641	-	-	144,641
Total fund balances	<u>172,855</u>	<u>805,056</u>	<u>51,913</u>	<u>1,029,824</u>
Total liabilities and fund balances	<u>\$ 179,723</u>	<u>\$ 805,056</u>	<u>\$ 51,913</u>	<u>\$ 1,036,692</u>

See notes to the financial statements

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**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Fund balance - governmental funds	\$	1,029,824
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	13,010,462	
Accumulated depreciation	-	13,010,462

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

Accrued interest payable	(165,448)	
Bonds payable	(7,740,000)	(7,905,448)

Net position of governmental activities	\$	6,134,838
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See notes to the financial statements

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 506,638	\$ 963,797	\$ -	\$ 1,470,435
Interest income	10,123	59,710	4,679	74,512
Miscellaneous income	1,303	-	-	1,303
Total revenues	518,064	1,023,507	4,679	1,546,250
<b>EXPENDITURES</b>				
Current:				
General government	100,955	-	-	100,955
Maintenance and operations	319,495	-	-	319,495
Debt service:				
Principal	-	1,275,000	-	1,275,000
Interest	-	447,445	-	447,445
Capital outlay	-	-	17,664	17,664
Total expenditures	420,450	1,722,445	17,664	2,160,559
Excess (deficiency) of revenues over (under) expenditures	97,614	(698,938)	(12,985)	(614,309)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in (out)	-	(18,912)	18,912	-
Total other financing sources (uses)	-	(18,912)	18,912	-
Net change in fund balances	97,614	(717,850)	5,927	(614,309)
Fund balances - beginning	75,241	1,522,906	45,986	1,644,133
Fund balances - ending	\$ 172,855	\$ 805,056	\$ 51,913	\$ 1,029,824

See notes to the financial statements

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**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ (614,309)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.	17,664
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,275,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>29,852</u>
Change in net position of governmental activities	<u>\$ 708,207</u>

See notes to the financial statements

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

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by landowners as such term is defined in chapter 190, Florida Statutes. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, three of the Board members are affiliated with Dream Finders Homes, LLC ("Developer").

The Board has the final responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

### Assessments

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

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

The District reports the following major governmental funds:

### General Fund

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

### Debt Service Fund

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

### Capital Projects Fund

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

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

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Restricted Assets**

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

#### **Deposits and Investments**

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

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

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

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

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

#### **Prepaid Items**

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

#### **Capital Assets**

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

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

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

#### **Unearned Revenue**

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations**

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

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

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity/Net Position**

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

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

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

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

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

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

### **Other Disclosures**

#### **Use of Estimates**

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

## **NOTE 3 – BUDGETARY INFORMATION**

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

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

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

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

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

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

The District's investments were held as follows at September 30, 2024:

	Amortized cost	Credit Risk	Maturities
US Bank Money Market Fund	\$ 853,810	N/A	N/A
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	2,755	S&P AAAM	Weighted average maturity: 39 days
	<u>\$ 856,565</u>		

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

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

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

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

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

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

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

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

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

## NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Transfers in	Transfers out
Debt service	\$ -	\$ 18,912
Capital projects	18,912	-
Total	<u>\$ 18,912</u>	<u>\$ 18,912</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

## NOTE 6 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 12,992,798	\$ 17,664	\$ -	\$ 13,010,462
Total capital assets, not being depreciated	12,992,798	17,664	-	13,010,462
 Governmental activities capital assets, net	 \$ 12,992,798	 \$ 17,664	 \$ -	 \$ 13,010,462

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

## NOTE 7 – LONG TERM LIABILITIES

### Series 2018B

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

The Series 2018B Bonds are not subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. For the Series 2018B Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$1,130,000 of the Bonds. In addition, see Note – 11 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

### Series 2019A

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

The Series 2019A Bonds are subject to redemption at the option of the District prior to maturity. The Series 2019A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.



## NOTE 7 – LONG TERM LIABILITIES (Continued)

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018B	\$ 1,560,000	\$ -	\$ 1,130,000	\$ 430,000	\$ -
Series 2019A	7,455,000	-	145,000	7,310,000	150,000
Total	<u>\$ 9,015,000</u>	<u>\$ -</u>	<u>\$ 1,275,000</u>	<u>\$ 7,740,000</u>	<u>\$ 150,000</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 150,000	\$ 372,350	\$ 522,350
2026	160,000	390,175	550,175
2027	165,000	382,815	547,815
2028	175,000	374,565	549,565
2029	615,000	365,815	980,815
2030-2034	1,075,000	1,558,450	2,633,450
2035-2039	1,365,000	1,263,200	2,628,200
2040-2044	1,770,000	878,280	2,648,280
2045-2049	2,265,000	368,680	2,633,680
Total	<u>\$ 7,740,000</u>	<u>\$ 5,954,330</u>	<u>\$ 13,694,330</u>

## NOTE 8 – DEVELOPER TRANSACTIONS

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

## NOTE 9 – CONCENTRATION

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

## NOTE 10 – MANAGEMENT COMPANY

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

## NOTE 11 – RISK MANAGEMENT

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

## NOTE 12 – SUBSEQUENT EVENTS

### Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$430,000 of the Series 2018B Bonds, which satisfies the remaining balance outstanding on the Series 2018B Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture. The Series 2018B Bonds were paid off in full during November 2024.

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 505,720	\$ 506,638	\$ 918
Interest	1,500	10,123	8,623
Miscellaneous income	-	1,303	1,303
Total revenues	<u>507,220</u>	<u>518,064</u>	<u>10,844</u>
EXPENDITURES			
Current:			
General government	114,228	100,955	13,273
Maintenance and operations	392,992	319,495	73,497
Total expenditures	<u>507,220</u>	<u>420,450</u>	<u>86,770</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	97,614	<u>\$ 97,614</u>
Fund balance - beginning		<u>75,241</u>	
Fund balance - ending		<u>\$ 172,855</u>	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
CLAY COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<b>Element</b>	<b>Comments</b>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	8
Employee compensation	\$0
Independent contractor compensation	\$394,281
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
<div>Special assessment rate</div> <div>Series 2018B</div> <div>Series 2019A</div>	<div>Operations and maintenance - \$1,208.95</div> <div>Series 2018B BONDS MUST BE PAID OFF AT SALE TO A HOMEOWNER AND ARE INVOICED SEPARATELY SEMI-ANNUALLY FOR INTEREST</div> <div>Debt service - \$1,202.66 &amp; 1,443.19</div>
Special assessments collected	\$1,470,435
Outstanding Bonds:	see Note 7 for details

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wilford Preserve Community Development District, Clay County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated Xxxx, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

Xxxx, 2025

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

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

We have examined Wilford Preserve Community Development District's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

Xxxx, 2025

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

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

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of Wilford Preserve Community Development District, Clay County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated Xxxx, 2025.

### **Auditor's Responsibility**

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

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated Xxxx, 2025, should be considered in conjunction with this management letter.

### **Purpose of this Letter**

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

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

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

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

Xxxx, 2025



## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

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

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

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

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

## *SIXTH ORDER OF BUSINESS*

*D.*

**Wilford Preserve Community Development District (CDD)**

2740 Firethorn Ave, Orange Park, FL 32065

[wilfordpreservemanager@gmsnf.com](mailto:wilfordpreservemanager@gmsnf.com)

**Memorandum**

**Date:** April 2025  
**To:** Board of Supervisors  
**From:** Sayla Hicks - Wilford Preserve Amenity Manager

**Community:**

*Card counts:*

New Owners	3
Replacements	2

*Total cards Assigned: 8*

**Room Rentals:**

- 4 clubroom rentals booked for April

**Operations:**

- Clay County Utility backflow testing is scheduled to be completed by April 17<sup>th</sup>.
- Easter Event including: Egg hunt, kids craft & bounce house scheduled for April 19<sup>th</sup> at 10am
- New soap dispensers ordered for men and women's bathrooms
- Mens bathroom door was having issues unlocking again, HiTech came out to replace the lock.

**For questions, comments, or clarification, please contact:**

- Sayla Hicks, Wilford Amenity Manager
- Jay Soriano, GMS Operations Manager (904) 274-2450

[wilfordpreservemanager@gmsnf.com](mailto:wilfordpreservemanager@gmsnf.com)

[jsoriano@gmsnf.com](mailto:jsoriano@gmsnf.com)

**Wilford Preserve Community Development District (CDD)**

2740 Firethorn Ave, Orange Park, FL 32065

[wilfordpreservemanager@qmsnf.com](mailto:wilfordpreservemanager@qmsnf.com)

**Memorandum**



## *SEVENTH ORDER OF BUSINESS*

*A.*

***Wilford Preserve***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2025***





**Wilford Preserve**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2025**

	General Fund	Debt Service Fund	Capital Reserve Fund	Capital Project Fund	Totals Governmental Funds
<b>Assets:</b>					
<u><b>Cash:</b></u>					
Operating Account	\$ 70,025	\$ -	\$ -	\$ -	\$ 70,025
Due from Other	-	-	-	4,440	4,440
Due from Capital Reserve Fund	5,255	-	-	-	5,255
<u><b>Investments:</b></u>					
General Fund Custody	499,747	-	-	-	499,747
State Board of Administration (SBA)	2,821	-	-	-	2,821
<u><b>Series 2018B</b></u>					
Reserve	-	-	-	-	-
Revenue	-	-	-	-	-
Prepayment	-	-	-	-	-
Construction	-	-	-	-	-
<u><b>Series 2019</b></u>					
Reserve	-	203,571	-	-	203,571
Revenue	-	518,514	-	-	518,514
Prepaid Expenses	575	-	-	-	575
Deposits	1,350	-	-	-	1,350
<b>Total Assets</b>	<b>\$ 579,772</b>	<b>\$ 722,085</b>	<b>\$ -</b>	<b>\$ 4,440</b>	<b>\$ 1,306,297</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 224	\$ -	\$ -	\$ -	\$ 224
FICA Payable	31	-	-	-	31
Due to General Fund	-	-	5,255	-	5,255
<b>Total Liabilities</b>	<b>\$ 254</b>	<b>\$ -</b>	<b>\$ 5,255</b>	<b>\$ -</b>	<b>\$ 5,509</b>
<b>Fund Balance:</b>					
Nonspendable:					
Prepaid Items	\$ 575	\$ -	\$ -	\$ -	\$ 575
Deposits	1,350	-	-	-	1,350
Restricted for:					
Debt Service	-	722,085	-	-	722,085
Capital Project	-	-	-	4,440	4,440
Assigned for:					
Capital Reserve Fund	-	-	(5,255)	-	(5,255)
Unassigned	577,593	-	-	-	577,593
<b>Total Fund Balances</b>	<b>\$ 579,518</b>	<b>\$ 722,085</b>	<b>\$ (5,255)</b>	<b>\$ 4,440</b>	<b>\$ 1,300,788</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 579,772</b>	<b>\$ 722,085</b>	<b>\$ -</b>	<b>\$ 4,440</b>	<b>\$ 1,306,297</b>

**Wilford Preserve**  
**Community Development District**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**

**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance

**Revenues:**

Special Assessments - Tax Roll	\$ 505,573	\$ 505,573	\$ 592,868	\$ 87,295
Direct Bill Phase 4	168,146	-	-	-
Developer Funded Cheswick South	263,580	-	-	-
Interest Income	6,000	3,000	5,663	2,663
Miscellaneous Income	668	334	625	291
<b>Total Revenues</b>	<b>\$ 943,967</b>	<b>\$ 508,907</b>	<b>\$ 599,156</b>	<b>\$ 90,250</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 4,800	\$ 2,400	\$ 1,600	\$ 800
FICA Taxes	367	184	122	61
Engineering	6,000	3,000	3,500	(500)
Attorney	15,000	7,500	2,469	5,031
Annual Audit	4,800	-	-	-
Assessment Roll Administration	5,618	5,618	5,618	-
Arbitrage Rebate	1,200	600	600	-
Dissemination Agent	7,865	3,933	3,933	0
Trustee Fees	7,000	6,592	6,592	-
Management Fees	55,213	27,607	27,606	0
Information Technology	1,060	530	530	0
Website Maintenance	1,272	636	636	-
Telephone	300	150	51	99
Postage	500	250	86	164
Insurance General Liability	7,500	7,500	7,296	204
Printing	1,200	600	67	533
Legal Advertising	3,000	1,500	716	784
Other Current Charges	600	300	-	300
Office Supplies	100	50	11	39
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 123,571</b>	<b>\$ 69,124</b>	<b>\$ 61,609</b>	<b>\$ 7,515</b>

**Wilford Preserve**  
Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Amenity Center Expenditures</b>				
Insurance	\$ 11,546	\$ 11,546	\$ 10,500	\$ 1,046
General Facility Maintenance	35,000	17,500	3,049	14,451
Amenity Manager	67,250	33,625	23,625	10,000
Janitorial Services	15,000	7,500	7,500	-
Pool Maintenance	30,000	15,000	15,000	-
Pool Chemicals	20,000	10,000	2,611	7,389
Pool Monitors	25,000	12,500	-	12,500
Security Monitoring	1,235	618	-	618
Security	93,325	46,663	22,345	24,318
Permit Fees	900	450	-	450
Telephone/Cable/Internet	1,000	500	-	500
Electric	25,000	12,500	3,544	8,956
Water/Sewer/Irrigation	55,000	27,500	12,913	14,587
Repairs & Replacements	25,000	12,500	6,736	5,764
Refuse Service	5,040	2,520	1,449	1,071
Special Events	6,000	3,000	531	2,469
Recreational Passes	1,500	750	-	750
Office Supplies/Mailings/Printing	600	300	-	300
<b>Subtotal Amenity Center Expenditures</b>	<b>\$ 418,396</b>	<b>\$ 214,971</b>	<b>\$ 109,802</b>	<b>\$ 105,169</b>
<b>Ground Maintenance Expenditures</b>				
Landscape Maintenance	\$ 260,000	\$ 130,000	\$ 17,280	\$ 112,720
Landscape Contingency	6,000	3,000	660	2,340
Irrigation Maintenance	5,000	2,500	-	2,500
Lake Maintenance	26,000	13,000	5,220	7,780
<b>Subtotal Ground Maintenance Expenditures</b>	<b>\$ 297,000</b>	<b>\$ 148,500</b>	<b>\$ 23,160</b>	<b>\$ 125,340</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 715,396</b>	<b>\$ 363,471</b>	<b>\$ 132,962</b>	<b>\$ 230,509</b>
<b>Reserves</b>				
Capital Reserve Fund	\$ 105,000	\$ -	\$ -	\$ -
<b>TOTAL RESERVES</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 943,967</b>	<b>\$ 432,595</b>	<b>\$ 194,571</b>	<b>\$ 238,024</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 0</b>	<b>\$ 76,312</b>	<b>\$ 404,585</b>	<b>\$ (147,775)</b>
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ 2,077	\$ 2,077
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,077</b>	<b>\$ 2,077</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 76,312</b>	<b>\$ 406,662</b>	<b>\$ (145,698)</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 172,856</b>	
<b>Fund Balance - Ending</b>	<b>\$ 0</b>		<b>\$ 579,518</b>	



**Wilford Preserve**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
Amenity Center Expenditures													
Insurance	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,500
General Facility Maintenance	1,276	80	1,071	90	307	224	-	-	-	-	-	-	3,049
Amenity Manager	3,938	3,938	3,938	3,938	3,938	3,938	-	-	-	-	-	-	23,625
Janitorial Services	1,250	1,250	1,250	1,250	1,250	1,250	-	-	-	-	-	-	7,500
Pool Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	-	-	-	-	-	-	15,000
Pool Chemicals	899	-	905	18	776	12	-	-	-	-	-	-	2,611
Pool Monitors	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	3,492	3,823	3,998	3,955	3,324	3,754	-	-	-	-	-	-	22,345
Permit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone/Cable/Internet	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	649	610	539	635	561	549	-	-	-	-	-	-	3,544
Water/Sewer/Irrigation	2,490	2,736	1,989	2,431	1,710	1,557	-	-	-	-	-	-	12,913
Repairs & Replacements	772	839	1,090	270	908	2,857	-	-	-	-	-	-	6,736
Refuse Service	214	213	212	269	270	271	-	-	-	-	-	-	1,449
Special Events	-	-	434	97	-	-	-	-	-	-	-	-	531
Recreational Passes	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies/Mailings/Printing	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Amenity Center Expenditures	\$ 27,979	\$ 15,989	\$ 17,927	\$ 15,452	\$ 15,543	\$ 16,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	109,802
Ground Maintenance Expenditures													
Landscape Maintenance	\$ 8,640	\$ 8,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,280
Landscape Contingency	660	-	-	-	-	-	-	-	-	-	-	-	660
Irrigation Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	870	870	870	870	870	870	-	-	-	-	-	-	5,220
Streetlighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Ground Maintenance Expenditures	\$ 10,170	\$ 9,510	\$ 870	\$ 870	\$ 870	\$ 870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,160
Total Operations & Maintenance	\$ 38,149	\$ 25,499	\$ 18,797	\$ 16,322	\$ 16,413	\$ 17,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	132,962
Reserves													
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL RESERVES													
Total Expenditures	\$ 62,058	\$ 34,771	\$ 25,421	\$ 26,136	\$ 22,408	\$ 23,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	194,571
Excess (Deficiency) of Revenues over Expenditures	\$ (61,800)	\$ 3,729	\$ 515,900	\$ (20,555)	\$ (19,197)	\$ (13,491)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	404,585
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	2,077	-	-	-	-	-	-	2,077
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	2,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,077
Net Change in Fund Balance	\$ (61,800)	\$ 3,729	\$ 515,900	\$ (20,555)	\$ (19,197)	\$ (11,414)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	406,662

**Wilford Preserve**  
**Community Development District**  
**Debt Service Fund Series 2018 B**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Special Assessments - Direct Bill	\$ 24,725	\$ -	\$ -	\$ -
Special Assessments - Prepayments	-	-	76,460	76,460
Interest Income	5,000	2,500	3,290	790
<b>Total Revenues</b>	<b>\$ 29,725</b>	<b>\$ 2,500</b>	<b>\$ 79,749</b>	<b>\$ 77,249</b>
<b>Expenditures:</b>				
Interest -11/1	\$ 12,363	\$ 12,363	12,363	\$ -
Principal Prepayment - 11/1	-	-	430,000	(430,000)
Interest - 5/1	12,363	-	-	-
<b>Total Expenditures</b>	<b>\$ 24,725</b>	<b>\$ 12,363</b>	<b>\$ 442,363</b>	<b>\$ (430,000)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 5,000</b>	<b>\$ (9,863)</b>	<b>\$ (362,613)</b>	<b>\$ (352,751)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer (Out)	\$ -	\$ -	\$ (5,005)	\$ (5,005)
Transfer In	-	-	1,716	
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,290)</b>	<b>\$ (5,005)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 5,000</b>	<b>\$ (9,863)</b>	<b>\$ (365,903)</b>	<b>\$ (357,756)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 10,110</b>		<b>\$ 365,903</b>	
<b>Fund Balance - Ending</b>	<b>\$ 15,110</b>		<b>\$ -</b>	

**Wilford Preserve**  
**Community Development District**  
**Debt Service Fund Series 2019**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 521,627	\$ 457,306	\$ 457,306	\$ -
Interest Income	7,500	7,500	11,801	4,301
<b>Total Revenues</b>	<b>\$ 529,127</b>	<b>\$ 464,806</b>	<b>\$ 469,106</b>	<b>\$ 4,301</b>
<b>Expenditures:</b>				
Interest -11/1	\$ 186,175	\$ 186,175	\$ 186,175	\$ -
Interest - 5/1	186,175	-	-	-
Principal - 5/1	150,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 522,350</b>	<b>\$ 186,175</b>	<b>\$ 186,175</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 6,777</b>	<b>\$ 278,631</b>	<b>\$ 282,931</b>	<b>\$ 4,301</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,777</b>	<b>\$ 278,631</b>	<b>\$ 282,931</b>	<b>\$ 4,301</b>
<b>Fund Balance - Beginning</b>	<b>\$ 239,841</b>		<b>\$ 439,154</b>	
<b>Fund Balance - Ending</b>	<b>\$ 246,618</b>		<b>\$ 722,085</b>	

**Wilford Preserve**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted Budget	Prorated Budget Thru 03/31/25	Actual Thru 03/31/25	Variance
<b>Revenues</b>				
Interest Income	\$ 2,000	\$ -	\$ -	\$ -
Capital Reserve Funding	105,000	-	-	-
Carry Forward Balance	-	-	-	-
<b>Total Revenues</b>	<b>\$ 107,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Repairs and Replacements	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	5,255	(5,255)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,255</b>	<b>\$ (5,255)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 107,000</b>		<b>\$ (5,255)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 107,000</b>		<b>\$ (5,255)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 107,000</b>		<b>\$ (5,255)</b>	



**Wilford Preserve**  
**Community Development District**  
**Statement of Revenues and Expenditures**

**Capital Projects Funds**

**For The Period Ending March 31, 2025**

Description	SE 2018B	SE 2019A
<b><u>Revenues</u></b>		
<i><u>Interest Income:</u></i>		
Construction	\$ 374	\$ 289
Transfer In	2,928	-
Total Revenues	\$ 3,302	\$ 289
<b><u>Expenditures</u></b>		
Capital Outlay	\$ 27,062	\$ 22,286
Transfer Out	1,716	-
Total Expenditures	\$ 28,778	\$ 22,286
Excess Revenues (Expenditures)	\$ (25,476)	\$ (21,997)
Beginning Fund Balance	\$ 25,476	\$ 26,437
Ending Fund Balance	\$ (0)	\$ 4,440

**Wilford Preserve**  
**Community Development District**  
**Long Term Debt Report**

Series 2018B, Special Assessment Bonds			
Interest Rate:	5.75%		
Maturity Date:	5/1/2028		
Reserve Fund Definition	Maximum Annual Debt Service		
Reserve Fund Requirement	\$	-	
Reserve Fund Balance		-	
BONDS OUTSTANDING - 7/23/2018		\$	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)
Less: November 1, 2022			(305,000)
Less: February 1, 2023			(320,000)
Less: May 1, 2023			(385,000)
Less: August 1, 2022			(505,000)
Less: November 1, 2023			(555,000)
Less: February 1, 2024			(370,000)
Less: May 1, 2024			(205,000)
Less: November 1, 2024			(430,000)
<b>Current Bonds Outstanding</b>		<b>\$</b>	<b>-</b>

Series 2019A, Special Assessment Bonds			
Interest Rate:	4.6% - 5.2%		
Maturity Date:	11/1/2049		
Reserve Fund Definition	35% of Maximum Annual Debt Service		
Reserve Fund Requirement	\$	203,571	
Reserve Fund Balance		203,571	
BONDS OUTSTANDING - 11/1/2019		\$	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)
Less: May 1, 2023			(135,000)
Less: May 1, 2024			(145,000)
<b>Current Bonds Outstanding</b>		<b>\$</b>	<b>7,310,000</b>

### Fiscal Year 2025 Summary of Assessment Receipts

TAX ROLL DUE	62,498.29	81,025.07	143,523.35
PERCENT COLLECTED	88%	88%	88%

*B.*

**WILFORD PRESERVE**  
Community Development District

**Check Register Summary**

**March 31, 2025**

<b>Fund</b>	<b>Date</b>	<b>Check No.</b>	<b>Amount</b>
<b>General Fund</b>			
<i>Payroll</i>	3/31/25	50006-50007	\$ 369.40
Sub-Total			\$369.40
<i>Accounts Payable</i>	3/5/25	697-700	\$ 6,502.03
	3/11/25	701-703	8,128.75
	3/19/25	704-709	10,420.77
	3/24/25	710	2,857.13
Sub-Total			\$ 27,908.68
<b>Total</b>			<b>\$ 28,278.08</b>

PR300R

PAYROLL CHECK REGISTER

RUN 3/21/25 PAGE 1

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50006	1	GARY A MCKEE	184.70	3/21/2025
50007	2	ROBERT C KEEFE	184.70	3/21/2025
TOTAL FOR REGISTER			369.40	

WILP WILFORD PRES DLAUGHLIN

# Attendance Sheet

District Name: Wilford Preserve CDD

Board Meeting Date: March 18, 2025

	Name	In Attendance	Fee
1	Louis Cowling	<input checked="" type="checkbox"/>	N/A
2	Braden Smith	<input checked="" type="checkbox"/>	N/A
3	Daniel Foley	<input type="checkbox"/>	N/A
4	Robert Keefe	<input checked="" type="checkbox"/>	\$200
5	Gary McKee	<input checked="" type="checkbox"/>	\$200

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

**Approved for Payment:**

  
District Manager Signature

March 18, 2025  
Date

**PLEASE RETURN COMPLETED FORM TO DANIEL LAUGHLIN**

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/05/25	00001	3/01/25 189	202503 310-51300-34000	MAR MANAGEMENT FEES	*	4,601.08	
		3/01/25 189	202503 310-51300-35200	MAR WEBSITE ADMIN	*	106.00	
		3/01/25 189	202503 310-51300-35100	MAR INFORMATION TECH	*	88.33	
		3/01/25 189	202503 310-51300-31300	MAR DISSEMINATION SVCS	*	655.42	
		3/01/25 189	202503 310-51300-51000	OFFICE SUPPLIES	*	.33	
		3/01/25 189	202503 310-51300-42000	POSTAGE	*	7.85	
		3/01/25 189	202503 310-51300-42500	COPIES	*	15.90	
		3/01/25 189	202503 310-51300-41000	TELEPHONE	*	6.58	
		3/01/25 189	202503 320-57200-46510	POOL CHEMS-PHOSPHATE RMVR	*	12.21	
GOVERNMENTAL MANAGEMENT SERVICES							5,493.70 000697
3/05/25	00030	2/20/25 6993870	202502 320-57200-46510	FEB POOL CHEMICALS	*	764.25	
HAWKINS INC							764.25 000698
3/05/25	00023	2/04/25 84862390	202502 320-57200-45000	JANITORIAL SUPPLIES	*	159.08	
HD SUPPLY FORMERLY HOME DEPOT PRO							159.08 000699
3/05/25	00026	3/01/25 420210	202503 320-57200-49600	MAR CLOUD MGMT SERVICES	*	85.00	
HI-TECH SYSTEM ASSOCIATES							85.00 000700
3/11/25	00001	3/01/25 188	202503 330-57200-41000	MAR CONTRACT ADMIN	*	3,937.50	
		3/01/25 188	202503 320-57200-45500	MAR JANITORIAL SERVICES	*	1,250.00	
		3/01/25 188	202503 320-57200-46500	MAR POOL MAINTENANCE	*	2,500.00	
GOVERNMENTAL MANAGEMENT SERVICES							7,687.50 000701
3/11/25	00011	3/06/25 25-00069	202503 310-51300-48000	NOTICE OF MEETING-3/18/25	*	81.75	
JACKSONVILLE DAILY RECORD							81.75 000702
3/11/25	00021	3/06/25 3535725	202501 310-51300-31500	JAN GENERAL COUNSEL	*	330.50	

WILP WILFORD PRES OKUZMUK



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/06/25 3535725.	202412 310-51300-31500		*	29.00	
		DEC GENERAL COUNSEL		KUTAK ROCK LLP			359.50 000703
3/19/25 00031		2/20/24 4308	202410 300-13100-10300		*	5,255.00	
		(16) SLING CHAISE LOUNGE		HORIZON CASUAL INC			5,255.00 000704
3/19/25 00021		4/23/24 3381679	202501 310-51300-31500		*	66.00	
		JAN24 GENERAL COUNSEL		KUTAK ROCK LLP			66.00 000705
3/19/25 00021		1/14/25 3512098	202501 310-51300-31500		*	165.00	
		NOV24 GENERAL COUNSEL					
		1/14/25 3512098.	202501 310-51300-31500		*	99.00	
		SEP24 GENERAL COUNSEL		KUTAK ROCK LLP			264.00 000706
3/19/25 00033		3/17/25 1993875	202503 330-57200-46000		*	870.00	
		MAR LAKE MAINTENANCE		THE LAKE DOCTORS INC			870.00 000707
3/19/25 00035		3/01/25 10889	202503 320-57200-49600		*	3,668.77	
		MAR SECURITY SERVICES		SECURITY DEVELOPMENT GROUP LLC			3,668.77 000708
3/19/25 00021		9/26/24 3453872	202503 300-13100-10200		*	297.00	
		BOUNDARY FR#7		KUTAK ROCK LLP			297.00 000709
3/24/25 00039		3/21/25 03212025	202503 330-57200-41100		*	2,857.13	
		CUSTOM GATE		FENCE DEPOT LLP			2,857.13 000710
TOTAL FOR BANK A						27,908.68	
TOTAL FOR REGISTER						27,908.68	

**Governmental Management Services, LLC**

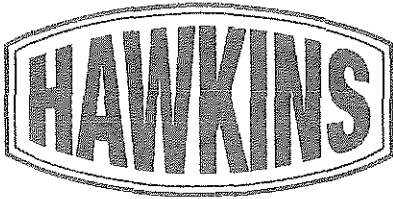
475 West Town Place, Suite 114  
St. Augustine, FL 32092

**Invoice****Invoice #:** 189**Invoice Date:** 3/1/25**Due Date:** 3/1/25**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - March 2025		4,601.08	4,601.08
Website Administration - March 2025		106.00	106.00
Information Technology - March 2025		88.33	88.33
Dissemination Agent Services - March 2025		655.42	655.42
Office Supplies		0.33	0.33
Postage		7.85	7.85
Copies		15.90	15.90
Telephone		6.58	6.58
Pool Chemicals - Phosphate Remover		12.21	12.21
<b>Total</b>			<b>\$5,493.70</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$5,493.70</b>

Original



Hawkins, Inc.  
2381 Rosegate  
Roseville, MN 55113  
Phone: (612) 331-6910

# INVOICE

Total Invoice	<b>\$764.25</b>
Invoice Number	6993870
Invoice Date	2/20/25
Sales Order Number/Type	4739662 SL
Branch Plant	74
Shipment Number	5663744

Sold To: 486849  
ACCOUNTS PAYABLE  
WILFORD PRESERVE COMMUNITY  
DEVELOPMENT  
475 W Town Pl  
St Augustine FL 32092-3648

Ship To: 486854  
WILFORD PRESERVE COMMUNITY  
DEVELOPMENT  
2740 Firethorn Ave  
Orange Park FL 32073-1698

Wilford Preserve  
Hawkins  
1.320.57200.46510  
Sayla Hicks  
2.25.25

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#			P.O. Release		Sales Agent #
3/22/25	Net 30	PPD Origin	HWTG						385
Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	N	255.0000	GA	\$2.9500	GA	2,465.9 LB	\$752.25
		1 LB BLK (Mini-Bulk)		255.0000	GA			2,465.9 GW	
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00

\*\*\*\*\* Receive Your Invoice Via Email \*\*\*\*\*

Please contact our Accounts Receivable Department via email at [Credit.Dept@HawkinsInc.com](mailto:Credit.Dept@HawkinsInc.com)  
or call 612-331-6910 to get it setup on your account.

**RECEIVED**

**By Tara Lee at 4:33 pm, Feb 25, 2025**

Page 1 of 1

Tax Rate

Sales Tax

0 %

\$0.00

Invoice Total

**\$764.25**

**No Discounts on Freight**  
**IMPORTANT:** All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.  
**NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.**

CHECK REMITTANCE:  
Hawkins, Inc.  
P.O. Box 860263  
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:  
Email: [Credit.Dept@Hawkinsinc.com](mailto:Credit.Dept@Hawkinsinc.com)  
Phone Number: (612) 331-6910  
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:  
US Bank  
800 Nicollet Mall  
Minneapolis, MN 55402

Account Name: Hawkins, Inc.  
Account #: 180120759469  
ABA/Routing #: 091000022  
Swift Code#: USBKUS44IMT  
Type of Account: Corporate Checking

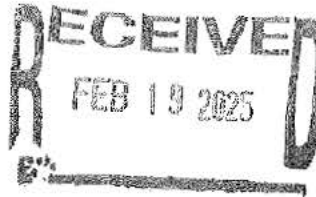
ACH PAYMENTS:  
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.  
For other than CTX, the remit to information may be emailed to [Credit.Dept@Hawkinsinc.com](mailto:Credit.Dept@Hawkinsinc.com)

CASH IN ADVANCE/EFT PAYMENTS:  
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.



9000 Southside Blvd.  
Bldg. 100 Suite 1102  
Jacksonville FL 32256



# INVOICE

Page 1 of 1

INVOICE DATE	02/04/2025
INVOICE NUMBER	848623906
ACCOUNT NUMBER	
ORDER NO.	60874698

FOR INQUIRIES CALL: (888) 412-6726

FAX: (877) 712-6726

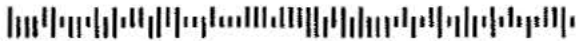
www.HomeDepotPro.com/institutional  
customer@supplyworks.com

Please mail payments to the remit address at the bottom of this bill

Wilford Preserve  
1.320.57200.45000  
Sayla Hicks  
2.28.25

## SOLD TO:

1979 1 MB 0.622 E0403X 10652 013836245055 S2 P10883195 0001:0001



WILFORD PRESERVE COMM DEVELOP  
475 W TOWN PL STE 114  
SAINT AUGUSTINE FL 32092-3649

ENROLLMENT ACCOUNT #:	ENROLLMENT TOKEN
AMS1762094	HDG LTW XXH

## SHIPPED TO:

WILFORD PRESERVE COMM DEVELOP  
2740 FIREHORN  
ORANGE PARK FL 32073

ORDER NO.		CONTROL NO.		CUSTOMER P.O.		SHIPPED VIA			TERMS		CASH DISCOUNT AMT		
60874698						JX02N - JACKSONVI			NET 30 DAYS		0.00		
LN	ITEM NO.	CAT	DESCRIPTION		ORDER	SHIP	B/O	UOM	LIST PRICE	PRICE	EXT. AMT.	TAX	CODE
1	KCC13217	8	SCOTT 2PLY WHITE BATHROOM TISSUE -		1	1	0	CA		70.76	70.76		
2	CLO00031	1	24OZ CLOROX TOILET BOWL CLEANER - 1		1	1	0	CA		56.40	56.40		
3	BUN16949	8	CLOROX WET WIPES FRESH 75CT - DISIN		3	3	0	EA		7.99	23.97		
						HANDLING		7.95					

\$7.95 Handling Charge

Delivery Information for this invoice may be

found at: www.HomeDepotPro.com/institutional

# RECEIVED

By Tara Lee at 2:25 pm, Feb 28, 2025

NET MERCHANDISE TOTAL	TAX TOTAL	SPECIAL CHARGES	INVOICE TOTAL
151.13	0.00	7.95	159.08

TERMS AND CONDITIONS FROM CURRENT CATALOG & ONLINE APPLY. CLAIMS FOR SHORTAGES OR DAMAGED GOODS MUST BE MADE IMMEDIATELY UPON RECEIPT OF SHIPMENT IN ACCORDANCE WITH CURRENT RETURN GOODS POLICY. NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION.

RETAIN THIS PORTION OF THE INVOICE FOR YOUR RECORDS

RETURN THIS PORTION WITH YOUR REMITTANCE TO THE REMIT ADDRESS BELOW



ACCOUNT NUMBER	INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT DUE
1762094	848623906	02/04/2025	159.08
			NET DUE DATE 03/06/25
		NET AMOUNT PAID	

## SOLD TO:

WILFORD PRESERVE COMM DEVELOP  
475 W TOWN PL STE 114  
SAINT AUGUSTINE FL 32092-3649

## REMIT TO:

HD SUPPLY FORMERLY HOME DEPOT PRO  
PO Box 404468  
Atlanta GA 30384-4468



Tallahassee, FL 32308  
2498 Centerville Rd.

**Bill to:**

Wilford Preserve  
475 West Town Place Ste 114  
Saint Augustine, FL 32092

[Click Here to Pay Online!](#)

# Invoice

**Invoice #:** 420210  
**Invoice Date:** 03/01/2025  
**Completed:** 03/01/2025  
**Terms:** Due on Aging Date  
**Bid#:**

475 West Town Place  
Ste 114

**HiTechFlorida.com**

Description	Qty	Rate	Amount
9-12161-ACC-1 - Access Control System - Wilford Preserve - 2535 Firethorn AV, Orange Park, FL	1.00	\$85.00	85.00
Enterprise Cloud Device Management Service			0.00
Sales Tax			

**Tech Resolution Note:**

Thank you for choosing Hi-Tech!

To review or pay your account online, please visit our online bill payment portal at Hi-Tech Customer Portal. You will need your customer number and billing zip code to create a new login.

**Support@hitechflorida.com**  
**Office: 850-385-7649**

<b>Total</b>	<b>\$85.00</b>
<b>Payments</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$85.00</b>

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

# Invoice

Invoice #: 188

**Invoice Date:** 3/1/25

**Due Date:** 3/1/25

**Case:**

**P.O. Number:**

**Bill To:**

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

Description	Hours/Qty	Rate	Amount
Contract Administration - March 2025		3,937.50	3,937.50
Janitorial - March 2025		1,250.00	1,250.00
Pool Maintenance - March 2025		2,500.00	2,500.00
<p>Alison Moring</p> <p>3-4-25</p>			

Alison Morsing  
3-4-25

<b>Total</b>	<b>\$7,687.50</b>
--------------	-------------------

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

Balance Due	\$7,687.50
-------------	------------

**RECEIVED**

**By Tara Lee at 1:25 pm, Mar 05, 2025**

# Jacksonville Daily Record

*A Division of*  
**DAILY RECORD & OBSERVER, LLC**

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

## INVOICE

March 6, 2025

Date

Attn: Courtney Hogge  
GMS, LLC  
475 West Town Place, Ste 114  
Saint Augustine FL 32092

Serial #	25-00069C	PO/File #		\$81.75
				Payment Due
Notice of Board of Supervisors Meeting				
				\$81.75
				Publication Fee
Wilford Preserve Community Development District				
				Amount Paid
Case Number				
Publication Dates	3/6			
County	Clay			

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

**Payment Due Upon Receipt**  
For your convenience, you  
may remit payment online at  
[www.jaxdailyrecord.com/  
send-payment](http://www.jaxdailyrecord.com/send-payment).

If your payment is being  
mailed, please reference  
Serial # 25-00069C on your  
check or remittance advice.

**RECEIVED**

By Tara Lee at 11:41 am, Mar 06, 2025

**Your notice was published on both [jaxdailyrecord.com](http://jaxdailyrecord.com) and [floridapublicnotices.com](http://floridapublicnotices.com).**

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.  
Please remit any payment due upon receipt of this invoice.

**WILFORD PRESERVE  
COMMUNITY  
DEVELOPMENT DISTRICT  
NOTICE OF BOARD OF  
SUPERVISORS MEETING**

Notice is hereby given that the Board of Supervisors ("Board") of the Wilford Preserve Community Development District ("District") will hold a regular meeting on Tuesday, March 18, 2025 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065, where the Board may consider any business that may properly come before it ("Meeting"). An electronic copy of the agenda may be obtained by contacting the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 or mgiles@gmsnf.com ("District Manager's Office") and is also expected to be available on the District's website, www.WilfordPreserveCDD.com, at least seven days prior to the meeting.

The meeting will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting.

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

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

Marilee Giles  
District Manager

Mar. 6 oo (25-00069C)



**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

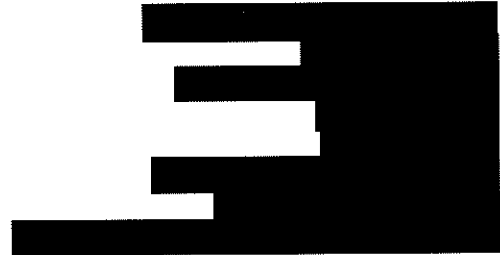
Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 6, 2025

Check Remit To:  
Kutak Rock LLP  
PO Box 30057  
Omaha, NE 68103-1157



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

**RECEIVED**

**By Tara Lee at 11:35 am, Mar 06, 2025**

Invoice No. 3535725  
23023-1

Re: General Counsel

For Professional Legal Services Rendered

12/10/24	K. Jusevitch	0.20	29.00	Update requisition forms and correspond with district manager and district engineer regarding same
01/19/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
01/21/25	W. Haber	0.60	198.00	Prepare for and participate in Board meeting

TOTAL HOURS 1.30

TOTAL FOR SERVICES RENDERED \$359.50

TOTAL CURRENT AMOUNT DUE \$359.50

Horizon Casual, Inc  
P.O Box 1000  
Ocala, FL 34478  
(352) 622-6852  
www.horizoncasual.com



Invoice 4308

**BILL TO**  
Willford Preserve CDD  
2740 Firethorn Ave  
Orange Park, FL 32073

**SHIP TO**  
Willford Preserve CDD  
2740 Firethorn Ave  
Orange Park, FL 32073  
(904)342-1441 (cell) - Jay

**DATE**  
06/20/2024

**PLEASE PAY**  
\$5,255.00

**DUE DATE**  
07/20/2024

**SALES REP**  
Krysta

1.300.131.103.

QTY	ITEM	DESCRIPTION	RATE	AMOUNT
16	SB-150	South Bay Sling Chaise Lounge	305.00	4,880.00T
1	Colors	Frame - 201 White Sling - HC-11 Azure	0.00	0.00
1	ETA	Current Estimated Lead Time 9-11 Weeks	0.00	0.00T

Thank you for your business!

SUBTOTAL	4,880.00
TAX	0.00
SHIPPING	375.00
TOTAL	5,255.00

All claims must be made within five days after receipt of goods, and claims for loss or damage in transit must be filed at once with carrier. We hold a shipping receipt in good order and accept no liability. If merchandise is damaged in transit and so received, you are responsible for securing proper notation of such damage from your local freight agent in order to secure settlement. Title of shipment passes to you upon delivery to, properly receipted by, transportation carrier. We are not responsible for delays in transit and our terms are not to be affected by such delays. Merchandise returned without written authorization will be refused. Goods listed herein remain property of Horizon Casual Inc. until invoice is paid.

**TOTAL DUE** **\$5,255.00**

THANK YOU.

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 23, 2024

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**ACH/Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3381679

Client Matter No. 23023-3

Notification Email: [eftgroup@kutakrock.com](mailto:eftgroup@kutakrock.com)

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

1.310.513.315

Invoice No. 3381679  
23023-3

Re: Project Construction

For Professional Legal Services Rendered

01/25/24	W. Haber	0.20	66.00	Confer with Taylor regarding acquisition of improvements
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TOTAL HOURS	0.20
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TOTAL FOR SERVICES RENDERED	\$66.00
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TOTAL CURRENT AMOUNT DUE	<u>\$66.00</u>
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**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

January 14, 2025

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**ACH/Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3512098

Client Matter No. 23023-3

Notification Email: [eftgroup@kutakrock.com](mailto:eftgroup@kutakrock.com)

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

1.310.513.315

Invoice No. 3512098  
23023-3

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Re: Project Construction

For Professional Legal Services Rendered

09/06/24	W. Haber	0.30	99.00	Review and respond to correspondence regarding conveyance of amenity facilities
11/27/24	W. Haber	0.50	165.00	Confer with Cowling regarding use of construction proceeds; confer with Giles regarding same
TOTAL HOURS		0.80		

**KUTAK ROCK LLP**

Wilford Preserve CDD

January 14, 2025

Client Matter No. 23023-3

Invoice No. 3512098

Page 2

TOTAL FOR SERVICES RENDERED

\$264.00

TOTAL CURRENT AMOUNT DUE

\$264.00

UNPAID INVOICES:

April 23, 2024

Invoice No. 3381679

66.00

TOTAL DUE

\$330.00

MAKE CHECK PAYABLE TO:



Post Office Box 20122  
Tampa, FL 33622-0122  
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER

EXP. DATE

SIGNATURE

AMOUNT PAID

## ADDRESSEE

☐ Please check if address below is incorrect and indicate change on reverse side

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

The Lake Doctors  
Post Office Box 20122  
Tampa, FL 33622-0122

ACCOUNT NUMBER	DATE	BALANCE
730725	3/17/2025	\$870.00

00000007307253001000000025944000000008700095

Please Return this invoice with your payment and  
notify us of any changes to your contact information.

Wilford Preserve CDD

2639 Firethorn Ave Orange Park, FL 32073

Invoice Due Date 3/17/2025

Invoice

1993875

PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
3/17/2025	Water Management - Monthly		\$870.00	\$0.00	\$870.00
<p>Ponds 2,3,4,5,7,9,12,14- treated the ponds for algae</p> <p>Ponds 6,8,10,11,13- treated ponds for invasive aquatic weeds in and around the ponds</p> <p>Ponds 9,10,11- added pond dye to the ponds</p> <p>thanks</p>					
Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.				<b>Credits</b>	\$0.00
				<b>Adjustment</b>	\$0.00
					<b>AMOUNT DUE</b>

**RECEIVED**

By Tara Lee at 4:06 pm, Mar 17, 2025

**Total Account Balance including this invoice:**

\$870.00

**This Invoice Total:**

\$870.00

Click the "Pay Now" link to submit payment by ACH

**Customer #:** 730725**Portal Registration #:** 6DDB50F5**Customer E-mail(s):** chogge@gmsnf.com,wilfordpreservemanager@gmsnf.com,okuzmuk@gmsnf**Customer Portal Link:** www.lakedoctors.com/contact-us/**Corporate Address**

4651 Salisbury Rd, Suite 155  
Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information



Security Development Group, LLC  
8130 Baymeadows Way W., Suite 302  
Jacksonville, FL 32256  
cathie@sthreesecurity.com  
www.sthreesecurity.com

## INVOICE

### BILL TO

Wilford Preserve CDD  
2740 Firethorn Avenue  
Orange Park, Florida 32073

Wilford Preserve  
Security  
1.320.57200.49600  
Sayla Hicks  
2.25.25

INVOICE # 10889

DATE 03/01/2025

DUE DATE 03/31/2025

TERMS End of the month

### SERVICE MONTH

March

ACTIVITY	QTY	RATE	AMOUNT
Dedicated Officer I	84	31.15	2,616.60
6 Dedicated hours Fri - Sun			
Vehicle Patrol	51	18.67	952.17
3 patrols a day Mon - Thurs			
Fuel Charge	1	100.00	100.00
Fuel Charge			

SUBTOTAL	3,668.77
TAX	0.00
TOTAL	3,668.77
BALANCE DUE	<b>\$3,668.77</b>

**RECEIVED**

**By Tara Lee at 4:29 pm, Feb 25, 2025**

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4634

Federal ID 47-0597598

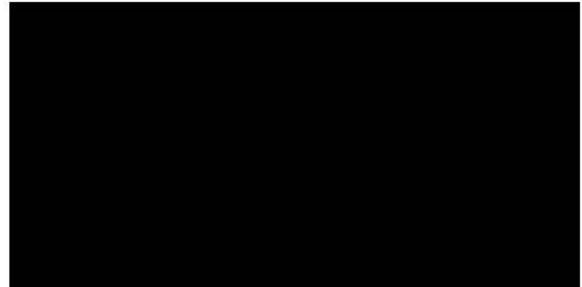
September 26, 2024

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



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

1.300.13100.10100

Invoice No. 3453872  
23023-4

Re: Boundary Amendment

For Professional Legal Services Rendered

06/05/24	W. Haber	0.40	132.00	Review and respond to inquiry from Taylor
06/07/24	W. Haber	0.50	165.00	Confer with Cowling and Taylor regarding status; review and revise petition

TOTAL HOURS 0.90

TOTAL FOR SERVICES RENDERED \$297.00

TOTAL CURRENT AMOUNT DUE \$297.00





8885 Route 14  
 Streetsboro, OH. 44241  
 Phone (833)442-3655  
 Fax (330)626-3331  
 sales@fence-depot.com

**Ship To:**  
 Jay Soriano (Wilford Preserve)

Florida

jsoriano@gmsnf.com

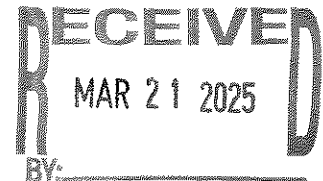
**Description of Products & Services**

Height: 72"; 3 Rail  
 Style: Auburn Standard Bottom Commercial Aluminum  
 Color: Black

# Quotation

Date 3/21/2025  
 Customer ID 0321JS  
 Prepared by Jason C.

**Bill To:**



Qty.	Price ea.	Description	Amount
2	\$171.07	6'W Sections	\$342.14
1	\$1,323.18	6'W Rainbow Arch U-Frame Double Gate w/ Self Closing Hinges	\$1,323.18
5	\$167.61	106" Blank Gate Posts w/ Caps (4"x4"x.125")	\$838.05
12	\$4.48	Wall Brackets	\$53.76
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Shipping:			\$300.00
<b>TOTAL</b>			<b>\$2,857.13</b>