

WILFORD PRESERVE
Community Development District

APRIL 21, 2026

AGENDA

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

April 14, 2026

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 21, 2026, 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:

Audit Committee Meeting

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

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the March 17, 2026 Board of Supervisors and Audit Committee Meetings
- IV. Acceptance of the Audit Committee's Recommendation
- V. Discussion of Request for Speed Hump Installation on Firethorn Avenue
- VI. Staff Reports
 - A. District Counsel

B. District Engineer – Consideration of Proposal for Preparation of a Public Facilities Report

C. District Manager

D. Amenity / Operations Manager – Report

VII. Financial Reports

A. Financial Statements as of March 31, 2026

B. Assessment Receipts Schedule

C. Check Register

VIII. Supervisors' Requests and Audience Comments

IX. Next Scheduled Meeting – Wednesday, May 20, 2026, at 6:00 p.m. at the Plantation Oaks Amenity Center

X. Adjournment

SECOND ORDER OF BUSINESS

Wilford Preserve Community Development District
Auditor Selection Evaluation Criteria

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

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

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

April 13, 2026

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

Apr 13, 2026

Wilford Preserve Community Development District
GMS

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

Dear District Manager:

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

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

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Wilford Preserve Community Development District
April 13, 2026

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

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

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

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

Very truly yours,

*Berger Toombs Elam
Gaines + Frank*

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

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

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

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

Professional Staff Resources (Continued)

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

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,200 for the years ending September 30, 2026 and 2027, \$4,320 for the year ending September 30, 2028 and \$4,440 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Wilford Preserve Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Wilford Preserve Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Director – 10 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

Professional Experience

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience
--

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Senior Accountant – 14 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Manager – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Senior Accountant – 4 years

Education

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Rayna Zicari

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Deandre McFadden

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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



6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155

DG.Perry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry





Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WILFORD PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 13, 2026
3:00PM

Submitted to:

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

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 13, 2026

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

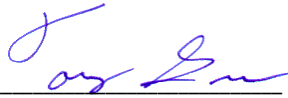
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



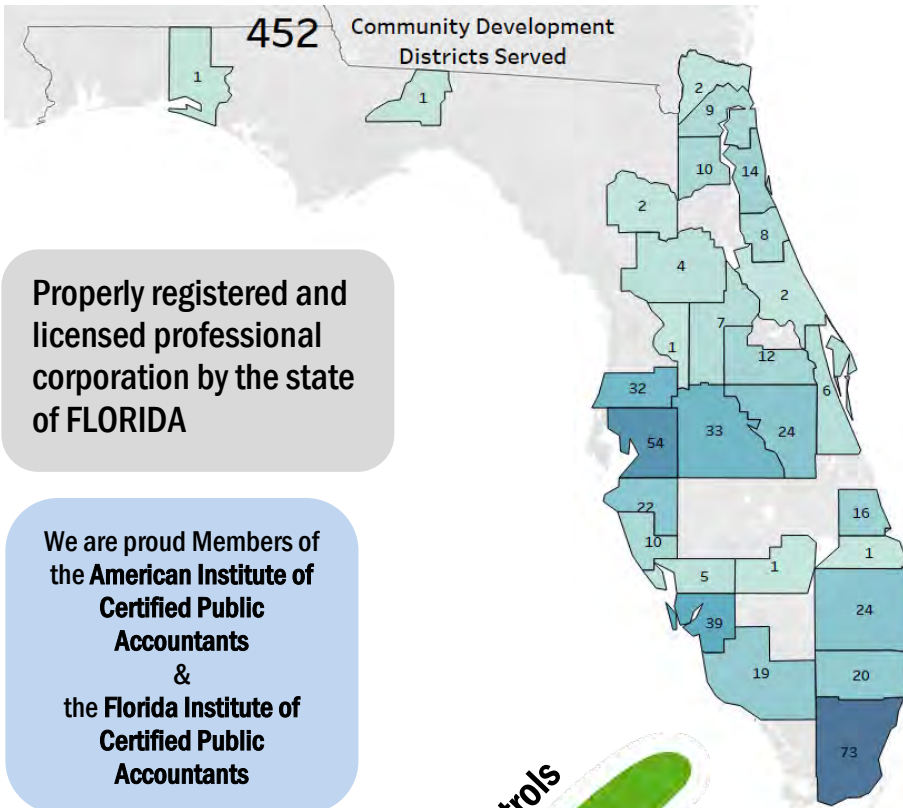
3 Partners
12 Professional Staff
2 Administrative Professionals



2005

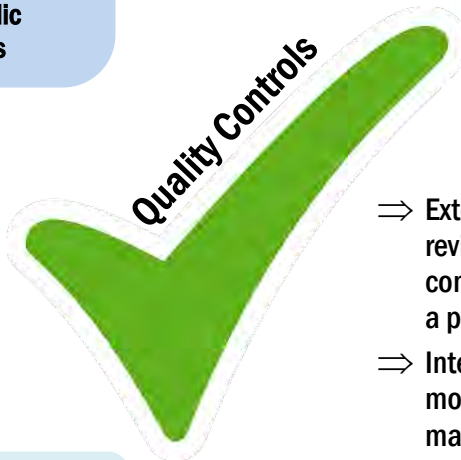
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



Prida Guida & Perez, P.A.

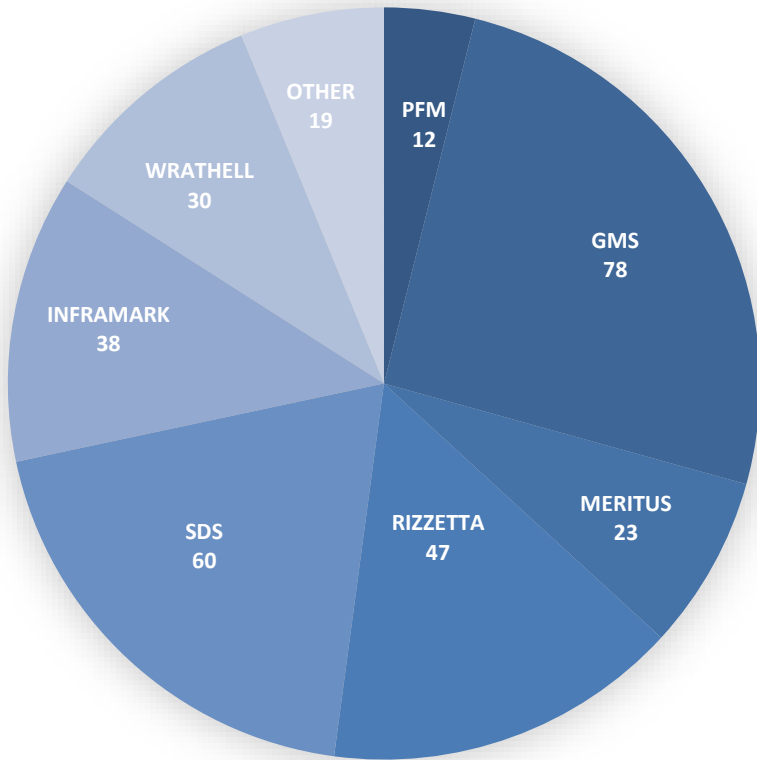
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Ben Steets, CPA (Partner)

*Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$4,000
2027	\$4,100
2028	\$4,200
2029	\$4,300
2030	<u>\$4,400</u>
TOTAL (2026-2030)	<u>\$21,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Wilford Preserve Community Development District

Prepared By:
McIntosh CPA

April 13, 2026

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Transmittal Letter



April 13, 2026

Board of Supervisors
Wilford Preserve Community Development District
Clay County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Wilford Preserve Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

The Wilford Preserve Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General’s Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District’s financial records, internal controls, and compliance with applicable laws and regulations.

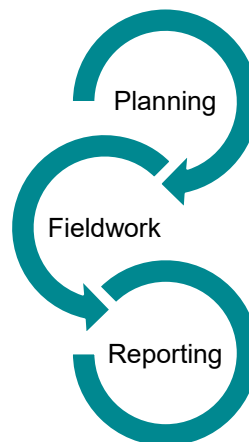
AUDIT TIMELINE

We recognize the importance of adhering to the District’s annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor’s reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year’s audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

C P A

561-981-6282

mcintoshapa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr, Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & Managing Partner
- 2014 - 2023
Grau & Associates
Audit Partner
- 2011 - 2013
Grau & Associates
Audit Manager
- 2009 - 2011
Grau & Associates
Audit Senior
- 2005 - 2009
Grau & Associates
Audit Staff

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

Schedule of Fees


Below are the all-inclusive fees for the District’s annual financial statement audit

Fiscal Year	Proposed Fee
2026	\$4,000
2027	\$4,100
2028	\$4,200
2029	\$4,300
2030	\$4,400

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.
MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848


EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.




State of Florida

**Woman & Minority Business
Certification**

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
05/01/2024 to 05/01/2026


Pedro Allende
Florida Department of Management Services



Office of Supplier Diversity
4050 Esplanade Way, Suite 350
Tallahassee, FL 32399
850-487-0915
www.dms.myflorida.com/asd



Proposal
To Serve

**Wilford Preserve Community
Development District**

In Response to Request for Proposals for:

Annual Audit Services

Due by: 3:00 pm, April 13, 2026

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101



Richie Tandoc, P.A.
Certified Public Accountant & Consultant

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Letter of Transmittal /
Executive Summary



Richie Tandoc, P.A.

Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

April 8, 2026

Marilee Giles
District Manager
Wilford Preserve Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092

RE: Proposal to Provide Annual Audit Services

Dear Ms. Giles:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Wilford Preserve Community Development District (the “District”) for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team’s knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we’ve gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team at Richie Tandoc, P.A. has been in the business of serving non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.’s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

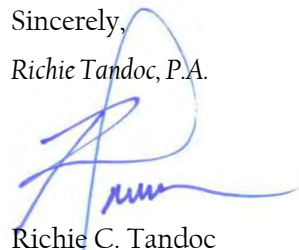
Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District’s primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.



Richie C. Tandoc
Audit & Assurance Partner



Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the “Firm”) was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. **Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A.** As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm’s audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA’s Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE Fl. Chapter, Inc.
- **Bayfront Park Management Trust**
- Bacardi Family Foundation, Inc.
- **Boynton Beach Community Red. Agency**
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- **City of Miami Midtown CRA**
- **City of Miami Omni CRA**
- **City of Miami SE Overtown Park West CRA**
- **Coconut Grove Business Improvement District**
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.
- Foundation For Human Rights in Cuba, Inc.
- **Lincoln Road Business Improvement District**
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- **Miami-Dade County Industrial Dev. Authority**
- **Miami-Dade Expressway Authority**
- Miami-Dade Transit
- **Miami Sports & Exhibition Authority**
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- **Two Ridges Community Development District**
- **Virginia Key Beach Park Trust**
- **Washington Avenue Business Imp. District**
- **West Villages Improvement District**
- **Wynwood Business Improvement District**

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 32 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE *Engagement Senior Manager*

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- *Member*, Government Finance Officers Association
- *Member*, Florida Government Finance Officers Association
- *Alumni*, Florida International University
- *Member and Co-Chair*, United Way of Miami-Dade County Agency Audit Committee
- *Member*, United Way of Miami-Dade County Community Impact Committee
- *Former Board Member*, Early Learning Coalition of Miami-Dade/Monroe
- *Former Member*, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- *Member*, FICPA Audit Committee

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Associate Member*, American Institute of CPAs
- *Associate Member*, Florida Institute of CPAs
- *Member*, Gov't Finance Officers Association
- *Member*, Florida Gov't Finance Officers Association
- *Alumni*, Florida International University
- *Former Member*, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, **we have significant experience in auditing special districts and other special purpose governmental entities**, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency

Services Conducted: Financial statement audit
Principal Contact: Vicki Hill, Finance Director
100 E. Ocean Ave, Boynton Beach, FL 33435
(561) 600-9092
HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact: Miguel Valentin, Finance Officer
819 NW 2nd Ave, 3rd Floor, Miami, FL 33136
(305) 679-6810
mavalentin@miamigov.com

Coconut Grove Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Mark Burns, Executive Director
3250 Mary St. #305, Coconut Grove, FL 33133
(305) 461-5506
mark@grovebid.com

Lincoln Road Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Anabel Llopis, Executive Director
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139
(305) 600-0219
anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit
Principal Contact: Amanda Llovet, CFO
80 SW 8th St, Suite 2801, Miami, FL 33130
(305) 579-0070
allovett@mdcida.org

Washington Avenue Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Troy Wright, Executive Director
1234 Washington Ave., #204, Miami Beach, FL 33139
(305) 916-0779
twright@washavemb.com

West Villages Improvement District

Services Conducted: Financial statement audit and state single audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org

Wynwood Business Improvement District

Services Conducted:	Financial statement audit
Principal Contact:	Don Meginley (Interim Executive Director) 118 NW 25 th St, Miami, FL 33127 (786) 615-8828 donmeginley@mac.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	\$ 5,000
2027	5,000
2028	5,200
2029	5,200
2030	5,200

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov	Dec	Jan	Feb
Audit Planning				
Interim Procedures				
Year-End Substantive Testing				
Exit Conference and Draft Reports				
Final Reports				

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

THIRD ORDER OF BUSINESS

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 17, 2026, 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
Alex Pinto	Supervisor
Gary McKee	Supervisor
Daniel Zaremba	Supervisor

Also present were:

Marilee Giles	District Manager
Wes Haber <i>by phone</i>	District Counsel
Glynn Taylor <i>by phone</i>	District Engineer
Jay Soriano	Operations Manager
Rhonda Mossing <i>by phone</i>	MBS Capital Markets

The following is a summary of the discussions and actions taken at the March 17, 2026 meeting.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Giles called the meeting to order at 1:32 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

A resident asked when the new mailbox units will be ready for use.

Mr. Cowling responded that the units have been delivered, they just need to be installed on property. Mr. Soriano added that the community will be notified once they are ready for use.

The resident then asked if a speed bump could be installed on the north side of Firethorn.

Mr. Cowling responded that the residents should contact Ms. Giles and Mr. Soriano and they will get with the engineer to see if a speed bump can be added.

Next, the resident asked if there is a fitness center in the new amenity facility.

Mr. Cowling responded that there is. The amenity facility should be open in the next 60 days.

Lastly, the resident asked if the access road will be going anywhere.

Mr. Cowling responded eventually, but there are no definitive plans as of now.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the February 17, 2026 Board of Supervisors Meeting

There being no comments on the minutes, a motion to approve followed.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor the minutes of the February 17, 2026, Board of Supervisors meeting were approved.

FOURTH ORDER OF BUSINESS

Consideration of Supplemental Assessment Resolutions 2026-09 (Phase IV) and 2026-10 (Cheswick South)

Mr. Haber stated that the purpose of the supplemental assessment resolutions is to identify the terms of the bonds and the level of the assessments the District is putting in place to secure those bonds. The bonds were not priced in time for the meeting, so the resolutions delegate authority to staff to supplement the resolution after their adoption and after the final numbers are in for the bonds as long as those numbers are less than the amounts included in the preliminary assessment methodology report attached as Exhibit B. Additionally, Exhibit C will be added once the bonds are priced, which includes the maturities and coupon of the bonds, the sources and uses of funds for the bonds, and the annual debt service payment due on the bonds.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor Supplemental Assessment Resolution 2026-09 for Phase IV was approved.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor Supplemental Assessment Resolution 2026-10 for Cheswick Oaks was approved.

FIFTH ORDER OF BUSINESS

Acceptance of the Audit Committee's Recommendation and Authorizing Staff to Issue a Request for Proposals for Audit Services

Ms. Giles stated that the auditor selection evaluation criteria were approved as presented at the audit committee meeting.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor accepting the audit committee’s recommendation and authorizing staff to issue a request for proposals for audit services was approved.

SIXTH ORDER OF BUSINESS

Acceptance of the Draft Fiscal Year 2025 Audit Report

Ms. Giles presented the fiscal year 2025 audit report, noting there were no negative findings or deficiencies to report. The section of the report clarifying which board members are associated with the developer will be updated prior to finalizing the report.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor the draft fiscal year 2025 audit report was accepted.

SEVENTH ORDER OF BUSINESS

Consideration of Request for Installation of Fence Within District Easement (728 Sycamore)

Ms. Giles presented the fence installation request, noting staff has reviewed the application and found no major concerns.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor the request from 728 Sycamore to install a fence within a district easement was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. Haber reported that the legislative session recently concluded and the bill regarding recalling board members if certain conditions were met was approved. Additionally, the sovereign immunity limits were increased. He will look into whether the bill regarding noting meetings via the county and CDD’s website has passed and a memo highlighting all of the legislation impacting special districts will be circulated.

B. District Engineer

Mr. Taylor reported he is awaiting the final county inspection for Cheswick South.

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

An Audit Committee meeting of the Wilford Preserve Community Development District was held on Tuesday, March 17, 2026 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present were:

Louis Cowling	Audit Committee
Gary McKee	Audit Committee
Alex Pinto	Audit Committee
Daniel Zaremba	Audit Committee
Marilee Giles	District Manager
Wes Haber <i>by phone</i>	District Counsel

FIRST ORDER OF BUSINESS

Call to Order

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

SECOND ORDER OF BUSINESS

Approval of Auditor Selection Evaluation Criteria

Ms. Giles presented five proposed criteria including: ability of personnel, proposer's experience, understanding scope of work, ability to furnish the required services, and price. Each criterion was weighted equally at 20 points.

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor the auditor selection evaluation criteria were approved.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Cowling seconded by Mr. McKee with all in favor the audit committee meeting was adjourned.

SIXTH ORDER OF BUSINESS

B.

Taylor & White, Inc.

Civil Design & Consulting Engineers



Professional Civil Engineering Services

April 7, 2026

Wilford Preserve CDD District Manager
Marilee Giles
GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

RE: Public Facility Report
Wilford Public Facility Report
Clay County, FL
Taylor & White, Inc., Proposal No. 16050.4

Ms. Giles,

Taylor & White, Inc. is pleased to submit the following Proposal for Public Facility Report Services in relation to Wilford Preserve to be located at Clay County, Florida.

This Agreement is made as of April 7, 2026, by and between **Wilford Preserve CDD District Manager**, (Client) and **Taylor & White, Inc.**, (**T&W**), a Florida based Corporation.

SCOPE OF SERVICES

T&W's services will be provided in the following Task:

Public Facility Report

- a. **T&W** will work in close contact with Client and their delegates to complete the required Public Facility Report.
- b. Fees occurred for outside Consultants (ie, Surveyors, Landscape Architects) or Agencies are to be paid directly to the Consultant or Agency from the Client.

T&W's fees, not including reimbursable expenses, are as follows:

<u>Basic Services</u>					<u>Fees</u>
Public Facility Report (LUMP SUM)					\$ 2,500.00
<u>Standard Hourly Rates</u>					
Clerical	\$ 60.00	Sr. CADD Opr.	\$ 100.00	Jr. Engineer	\$ 145.00
CADD Opr.	\$ 75.00	Project Designer	\$ 115.00	Sr. Engineer	\$ 160.00
Project Admn	\$ 95.00	Project Manager	\$ 125.00	Principal	\$ 200.00

Payment is due within thirty (30) days of invoice. Late payment will be subject to a monthly surcharge of 1.5%. Payment is for completed work and NOT contingent on Client or agency approvals. **T&W** can begin on this project immediately and has the necessary manpower to perform and complete the work in a timely manner should this proposal meet your requirements.

This Proposal will expire sixty (60) days from the date of the Proposal

Sincerely,
Taylor & White, Inc.,

Accepted by (signed): _____

Print Name: _____

D. Glynn Taylor
Professional Engineer
Glynn.taylor@taylorandwhite.com

Title: _____

Date: _____

T:\2016\16050.4 Wilford Public Facility Report\Proposals\2026-4-7 PFR Ltr Proposal.docx

D.

Wilford Preserve Community Development District (CDD)

2740 Firethorn Ave, Orange Park, FL 32065

wilfordpreservemanager@gmsnf.com

Memorandum

Date: April 2026
To: Wilford Preserve Board of Supervisors
From: GMS –Sayla Hicks - Wilford Preserve Amenity Manager

Community:

New Fobs/Owners:

Wilford Preserve	0
Wilford Oaks	6

Room Rentals:

- **1 room rental for April**

Operations/upcoming:

- Food Truck Friday – April 17th 5-8pm
- Spring/Easter event - April 4th. Egg Hunt, Face paint, balloon artist, food truck, & photos with the easter bunny. Event went great! Below are a couple pictures of the egg hunt.
- About 75 kids total / 150 people.
- Next event will be our “Summer Bash” pool party...TBD.
- Drinking fountain has been repaired.
- New mailboxes are installed and mail delivery started immediately. Residents can pick up their keys from the Kingsley post office.
- I have issued 2 parking pass for the month of April
- CCUA alerted us of a leak – sent to irrigation to check.
- Pool monitor for WP has started as of 4/11.
- Backflow testing has been completed as of 4/8.

• **Weekly/monthly Maintenance:**

- Straighten all patio furniture, interior furniture and wipe down all tables.
- Picked up all/any trash in and around amenity center and grass field.
- Dog park baggies are restocked, and dog park has been cleaned up.
- Pool chemicals checked and recorded daily
- Lake Inspections - All lakes inspected monthly – no issues

For questions, comments, or clarification, please contact:

- Sayla Hicks, Wilford Amenity Manager (904) 701-3665 wilfordpreservemanager@gmsnf.com
- Jay Soriano, GMS Operations Manager (904) 274-2450 jsoriano@gmsnf.com

Wilford Preserve Community Development District (CDD)

2740 Firethorn Ave, Orange Park, FL 32065

wilfordpreservemanager@gmsnf.com

Memorandum



SEVENTH ORDER OF BUSINESS

A.

Wilford Preserve
Community Development District

Unaudited Financial Reporting
March 31, 2026



Wilford Preserve
Community Development District
Combined Balance Sheet
March 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 56,810	\$ -	\$ -	\$ 56,810
Due from Capital Reserve Fund	10,331	-	-	10,331
Investments:				
General Fund Custody	649,134	-	-	649,134
State Board of Administration (SBA)	2,942	-	76,366	79,308
Series 2019				
Reserve	-	211,848	-	211,848
Revenue	-	593,873	-	593,873
Prepaid Expenses	633	-	-	633
Deposits	1,350	-	-	1,350
Total Assets	\$ 721,199	\$ 805,722	\$ 76,366	\$ 1,603,287
Liabilities:				
Accounts Payable	\$ 852	\$ -	\$ -	\$ 852
Due to General Fund	-	-	10,331	10,331
Total Liabilities	\$ 852	\$ -	\$ 10,331	\$ 11,183
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 633	\$ -	\$ -	\$ 633
Deposits	1,350	-	-	1,350
Restricted for:				
Debt Service	-	805,722	-	805,722
Assigned for:				
Capital Reserve Fund	-	-	66,035	66,035
Unassigned	718,364	-	-	718,364
Total Fund Balances	\$ 720,347	\$ 805,722	\$ 66,035	\$ 1,592,104
Total Liabilities & Fund Balance	\$ 721,199	\$ 805,722	\$ 76,366	\$ 1,603,287

Wilford Preserve
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/26	Thru 03/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 673,895	\$ 666,415	\$ 666,415	\$ -
Special Assessments - Direct Bill	110,204	7,254	7,254	-
Developer Funded Cheswick South	153,376	-	-	-
Interest Income	6,000	6,000	7,737	1,737
Miscellaneous Income	1,000	500	386	(114)
Total Revenues	\$ 944,475	\$ 680,169	\$ 681,792	\$ 1,623
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,800	\$ 2,400	\$ 2,200	\$ 200
FICA Taxes	367	184	168	15
Engineering	6,000	6,000	8,597	(2,597)
Attorney	15,000	7,500	4,544	2,956
Annual Audit	5,200	5,200	5,100	100
Assessment Roll Administration	5,899	5,899	5,899	(0)
Arbitrage Rebate	600	600	600	-
Dissemination Agent	8,258	4,129	4,129	0
Trustee Fees	7,000	3,500	4,036	(536)
Management Fees	57,974	28,987	28,987	(0)
Information Technology	1,113	557	557	-
Website Maintenance	1,336	668	668	(0)
Telephone	300	150	159	(9)
Postage	500	250	458	(208)
Insurance General Liability	8,208	7,734	7,734	-
Printing	1,200	600	247	353
Legal Advertising	3,000	3,000	3,509	(509)
Other Current Charges	600	300	320	(20)
Office Supplies	100	50	8	43
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 127,630	\$ 77,882	\$ 78,094	\$ (212)

Wilford Preserve
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2026

	Adopted Budget	Prorated Budget Thru 03/31/26	Actual Thru 03/31/26	Variance
<i>Operations & Maintenance</i>				
Amenity Center Expenditures				
Insurance	\$ 11,850	\$ 9,916	\$ 9,916	\$ -
General Facility Maintenance	35,000	17,500	8,724	8,776
Amenity Manager	71,285	35,643	35,643	(0)
Janitorial Services	15,900	7,950	7,950	-
Pool Maintenance	31,800	15,900	15,900	-
Pool Chemicals	20,000	10,000	3,136	6,864
Pool Monitors	25,000	1,027	1,027	-
Security Monitoring	1,235	618	-	618
Security	93,325	46,663	23,436	23,226
Permit Fees	900	450	-	450
Telephone/Cable/Internet	1,000	500	-	500
Electric	25,200	12,600	2,911	9,689
Water/Sewer/Irrigation	55,000	27,500	10,876	16,624
Repairs & Replacements	25,000	12,500	4,030	8,470
Refuse Service	5,040	2,520	2,246	274
Special Events	6,000	3,000	3,398	(398)
Recreational Passes	2,500	1,250	520	730
Office Supplies/Mailings/Printing	600	300	-	300
Subtotal Amenity Center Expenditures	\$ 426,635	\$ 205,836	\$ 129,714	\$ 76,122
Ground Maintenance Expenditures				
Landscape Maintenance	\$ 260,000	\$ 130,000	\$ 51,840	\$ 78,160
Landscape Contingency	6,000	3,000	720	2,280
Irrigation Maintenance	5,000	2,500	605	1,895
Lake Maintenance	26,000	13,000	6,670	6,330
Subtotal Ground Maintenance Expenditures	\$ 297,000	\$ 148,500	\$ 59,835	\$ 88,665
Total Operations & Maintenance	\$ 723,635	\$ 354,336	\$ 189,549	\$ 164,787
Reserves				
Capital Reserve Fund	\$ 93,210	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ 93,210	\$ -	\$ -	\$ -
Total Expenditures	\$ 944,475	\$ 432,218	\$ 267,642	\$ 164,575
Excess (Deficiency) of Revenues over Expenditures	\$ (0)	\$ 247,951	\$ 414,150	\$ (162,952)
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (0)	\$ 247,951	\$ 414,150	\$ (162,952)
Fund Balance - Beginning	\$ -		\$ 306,198	
Fund Balance - Ending	\$ (0)		\$ 720,347	

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, 2026

	Adopted Budget	Prorated Budget Thru 03/31/26	Actual Thru 03/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 521,627	\$ 514,036	\$ 514,036	\$ -
Interest Income	10,000	10,000	10,626	626
Total Revenues	\$ 531,627	\$ 524,036	\$ 524,662	\$ 626
Expenditures:				
Interest - 11/1	\$ 182,725	\$ 182,725	\$ 182,725	\$ -
Interest - 5/1	182,725	-	-	-
Principal - 5/1	160,000	-	-	-
Total Expenditures	\$ 525,450	\$ 182,725	\$ 182,725	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 6,177	\$ 341,311	\$ 341,937	\$ 626
Net Change in Fund Balance	\$ 6,177	\$ 341,311	\$ 341,937	\$ 626
Fund Balance - Beginning	\$ 255,984		\$ 463,784	
Fund Balance - Ending	\$ 262,161		\$ 805,722	

Wilford Preserve
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2026

	Adopted Budget	Prorated Budget Thru 03/31/26	Actual Thru 03/31/26	Variance
Revenues				
Interest Income	\$ 2,000	\$ 1,000	\$ 1,773	\$ 773
Capital Reserve Funding	93,210	-	-	-
Total Revenues	\$ 95,210	\$ 1,000	\$ 1,773	\$ 773
Expenditures:				
Capital Outlay	\$ 10,000	\$ 10,000	\$ 35,634	\$ (25,634)
Total Expenditures	\$ 10,000	\$ 10,000	\$ 35,634	\$ (25,634)
Excess (Deficiency) of Revenues over Expenditures	\$ 85,210		\$ (33,862)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 85,210		\$ (33,862)	
Fund Balance - Beginning	\$ 98,495		\$ 99,897	
Fund Balance - Ending	\$ 183,705		\$ 66,035	

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)
Current Bonds Outstanding			\$ -

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	\$	211,848	
Reserve Fund Balance		211,848	
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)
Less: May 1, 2025			(150,000)
Current Bonds Outstanding			\$ 7,160,000

B.

WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026 Summary of Assessment Receipts

ASSESSED	# UNITS ASSESSED	SERIES 2019A DEBT ASMT	O&M ASMT	TOTAL ASSESSED
RESIDENTS - CHESWICK	97	-	110,203.93	110,203.93
DREAM FINDERS - CHESWICK	135	-	153,376.61	153,376.61
TOTAL DIRECT CHESWICK	232	-	263,580.54	263,580.54
NET ASSESSMENTS TAX ROLL	593	519,803.94	673,892.91	1,193,696.85
TOTAL ASSESSED	825	519,803.94	937,473.45	1,457,277.39

DUE / RECEIVED	BALANCE DUE	DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
RESIDENTS	102,950.23	-	7,253.70	7,253.70
DREAM FINDERS	153,376.61	-	-	-
TOTAL DIRECT	256,326.84	-	7,253.70	7,253.70
NET ASSESSMENTS TAX ROLL	13,245.54	514,036.07	666,415.24	1,180,451.31
TOTAL ASSESSED	269,572.38	514,036.07	673,668.94	1,187,705.01

DIRECT INVOICES ARE DUE 4/30/26

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2019A DEBT RECEIPTS	O&M RECEIPTS	AMOUNT RECEIVED
1	11/6/2025	954.53	1,237.48	2,192.01
2	11/20/2025	6,423.18	8,327.25	14,750.43
3	11/26/2025	10,473.65	13,578.43	24,052.08
4	12/5/2026	486,652.34	630,913.97	1,117,566.31
5	12/19/2026	1,253.21	1,624.70	2,877.91
6	01/15/2026	1,753.46	2,273.25	4,026.71
7	02/11/2026	5,244.02	6,798.55	12,042.57
8	03/5/2026	1,281.68	1,661.61	2,943.29
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
TOTAL TAX ROLL RECEIPTS		514,036.07	666,415.24	1,180,451.31

PERCENT COLLECTED TAX ROLL	99%	99%	99%
PERCENT COLLECTED DIRECT	0%	3%	3%

C.

WILFORD PRESERVE
Community Development District

Check Register Summary

March 31, 2026

Fund	Date	Check No.	Amount
General Fund			
<i>Payroll</i>	3/18/16	50029	\$ 184.70
		<u>Sub-Total</u>	<u>\$184.70</u>
<i>Accounts Payable</i>	3/3/26	904-908	\$ 8,345.90
	3/10/26	909-915	27,112.36
	3/18/26	916-917	4,729.14
	3/31/26	918-923	13,856.04
		<u>Sub-Total</u>	<u>\$ 54,043.44</u>
Total			\$ 54,228.14

PR300R

PAYROLL CHECK REGISTER

RUN 3/18/26 PAGE 1

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50029	1	GARY A MCKEE	184.70	3/18/2026
TOTAL FOR REGISTER			184.70	

Attendance Sheet

District Name: Wilford Preserve CDD

Board Meeting Date: March 17, 2026

	Name	In Attendance	Fee
1	Louis Cowling	✓	N/A
2	Daniel Zarembo	✓	N/A
3	Alex Pinto	✓	N/A
4	Robert Keefe		\$200
5	Gary McKee	✓	\$200

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

Approved for Payment:


District Manager Signature

03/17/26
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	CHECK #
3/03/26	00050	2/23/26	02232026	202602	300-36300-10200		RENTAL DEPOSIT REFUND ALISHA MONROE	*	50.00	50.00	000904
3/03/26	00010	3/02/26	28930	202603	310-51300-32200		AUDIT FYE 09/30/25 GRAU AND ASSOCIATES	*	5,100.00	5,100.00	000905
3/03/26	00023	2/19/26	92461242	202602	320-57200-45000		PET WASTE BAGS HD SUPPLY FORMERLY HOME DEPOT PRO	*	127.32	127.32	000906
3/03/26	00021	2/26/26	3703063	202511	310-51300-31500		NOV GENERAL COUNSEL 2/26/26 3703063. 202512 310-51300-31500 DEC GENERAL COUNSEL KUTAK ROCK LLP	*	924.00	2,943.58	000907
3/03/26	00018	2/12/26	6407	202602	310-51300-31100		PROF SRVS THUR 02/08/26 TAYLOR & WHITE INC	*	125.00	125.00	000908
3/10/26	00042	3/03/26	014	202603	320-57200-49400		EASTER EVENT - APRIL 4TH WILLIAM C GILLESPIE	*	1,575.00	1,575.00	000909
3/10/26	00001	3/01/26	231	202603	320-57200-41000		MAR FIELD OPS MGMT 3/01/26 231 202603 320-57200-45500 NAR JANITORIAL SERVICES 3/01/26 231 202603 320-57200-46500 MAR POOL MAINTENANCE SVCS GOVERNMENTAL MANAGEMENT SERVICES	*	5,940.42	9,915.42	000910
3/10/26	00001	3/01/26	232	202603	310-51300-34000		MAR MANAGEMENT FEES	*	4,831.17		
		3/01/26	232	202603	310-51300-35200		MAR WEBSITE ADMIN	*	111.33		
		3/01/26	232	202603	310-51300-35100		MAR INFORMATION TECH	*	92.75		
		3/01/26	232	202603	310-51300-31300		MAR DISSEMINATION SVCS	*	688.17		
		3/01/26	232	202603	310-51300-51000		OFFICE SUPPLIES	*	3.18		
		3/01/26	232	202603	310-51300-42000		POSTAGE	*	139.73		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/01/26	232	202603	310	51300	42500			*	34.05		
			COPIES										
		3/01/26	232	202603	310	51300	41000			*	36.56		
			TELEPHONE										
									GOVERNMENTAL MANAGEMENT SERVICES			5,936.94	000911
3/10/26	00026	3/01/26	438750	202603	320	57200	49600			*	85.00		
			MAR CLOUD MGMT SERVICES										
									HI-TECH SYSTEM ASSOCIATES			85.00	000912
3/10/26	00011	3/05/26	26-00072	202603	310	51300	48000			*	90.00		
			NOTICE OF MEETING-3/17/26										
									JACKSONVILLE DAILY RECORD			90.00	000913
3/10/26	00033	3/06/26	2129297	202603	330	57200	46000			*	870.00		
			MAR LAKE MAINTENANCE										
									THE LAKE DOCTORS INC			870.00	000914
3/10/26	00016	3/01/26	1124527	202603	320	57200	42000			*	8,640.00		
			MAR LANDSCAPE MAINTENANCE										
									YELLOWSTONE LANDSCAPE			8,640.00	000915
3/18/26	00001	3/12/26	233	202602	320	57200	45000			*	1,191.26		
			FEB GEN FACILITY MAINT										
									GOVERNMENTAL MANAGEMENT SERVICES			1,191.26	000916
3/18/26	00035	3/01/26	11760	202603	320	57200	49600			*	3,537.88		
			MAR SECURITY SERVICES										
									SECURITY DEVELOPMENT GROUP LLC			3,537.88	000917
3/31/26	00001	3/31/26	234	202602	330	57200	41100			*	128.56		
			BOTTLE FILLER VALVE (2)										
									GOVERNMENTAL MANAGEMENT SERVICES			128.56	000918
3/31/26	00030	3/19/26	7366547	202603	320	57200	46510			*	915.73		
			MAR POOL CHEMICALS										
									HAWKINS INC			915.73	000919
3/31/26	00026	3/27/26	79401	202603	320	57200	49600			*	1,316.75		
			REPLED POOL GATE LOCKS(2)										
									HI-TECH SYSTEM ASSOCIATES			1,316.75	000920
3/31/26	00011	3/26/26	26-00097	202603	310	51300	48000			*	84.50		
			RFP-ANNUAL AUDIT SERVICES										
									JACKSONVILLE DAILY RECORD			84.50	000921

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
3/31/26	00049	3/25/26 448967	202603 300-13100-10300	ONSIGHT INDUSTRIES LLC	*	10,330.50	10,330.50 000922
		FNL PMT- CBU REPLACEMENTS					
3/31/26	00018	3/11/26 6436	202603 310-51300-31100	TAYLOR & WHITE INC	*	1,080.00	1,080.00 000923
		PROF SRVS THUR 03/08/26					
TOTAL FOR BANK A						54,043.44	
TOTAL FOR REGISTER						54,043.44	

**Wilford Preserve
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
February 23, 2026	\$50	Sayla Hicks

Payable to:

Alisha Monroe

Date Check Needed:

Budget Category:

ASAP	001.300.36300.10200
------	---------------------

Intended Use of Funds Requested:

"Rental Deposit Refund"
Mailing Address 2859 Copperwood ave. Orange Park fl 32073
<i>(Attach supporting documentation for request)</i>

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Wilford Preserve CDD
475. West Town Place, Ste 114
St. Augustine, FL 32902

Invoice No. 28930
Date 03/02/2026

SERVICE	AMOUNT
Project: Audit - FYE September 30, 2025 Audit	

RECEIVED
By Tara Lee at 9:36 am, Mar 02, 2026

	\$ 5,100.00
Subtotal:	<u>5,100.00</u>
Total	5,100.00
Current Amount Due	<u>\$ 5,100.00</u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
5,100.00	0.00	0.00	0.00	0.00	5,100.00

Payment due upon receipt.



Sign up to pay online or go paperless
 Visit: <http://hdsupplyfacilities.billtrust.com>
 Login Token: HFX GRS PBR

INVOICE

PO Box 509058 • San Diego, CA 92150-9058

Terms: Net 30 Days
 A late charge of \$2.00 or 1.5% per month (18% per year) is charged on past due invoices.

Page 1 of 1

Credit/Account Information
 800/798-8888, FAX 800/930-4930
Orders/Product Information
 800/431-3000, FAX 800/859-8889

Invoice payments made by credit card or other fee-bearing payment methods may result in a processing fee.

HD Supply Facilities Maintenance, Ltd. Federal ID 52-2418852

Invoice Date	Invoice Number
02/19/2026	9246124295

Customer Number	Ordered By	Authorized By	Order Number	Purchase Order Number
18823356	SAYLA HICKS		W235472897	

Ship To:

WILFORD PRESERVE COMM DEVELOP
 475 W Town Pl, SUITE 114
 SAINT AUGUSTINE FL 32092-3648

WILFORD PRESERVE COMM DEVELOP
 SAYLA HICKS
 2740 FIRETHORN AVE
 ORANGE PARK FL 32073-1698

Stock Number	Description	Product Category	Ordered	Shipped	Unit Price	Unit	Extension
116151	Fido Baggies® Pet Waste Bag 10/Cs	GROUNDS	1	1	127.32	CA	127.32
							3/2/26 Approved by: Sayla Hicks 1.320.57200.45000

Product Category Summary (Excluding Misc. Charges & Freight)
 Grounds 127.32

Ship Date	Sub Total
02/19/2026	127.32
Pkg Count	Sales Tax
1	0.00
Weight	Freight
9.00 LB	0.00
DLVR1	TOTAL
	127.32

RECEIVED

By Tara Lee at 12:42 pm, Mar 02, 2026

Question? Call Theresa Miller at 800-798-8888 ext:63044 or email Theresa.Miller@hdsupply.com



For proper credit to your account, please do not staple check to remittance form.

Please return this portion with payment.

Thank you for your order.

18823356
 WILFORD PRESERVE COMM DEVELOP
 475 W Town Pl, SUITE 114
 SAINT AUGUSTINE FL 32092-3648

Invoice Number: 9246124295
 Amount Due: 127.32
 Date Due: 03/21/2026

Amount Paid: _____

If amount paid differs from amount due, please check and explain on back.

Mail To:

HD Supply Facilities Maintenance, Ltd.
 P.O. Box 604233
 Charlotte, NC 28260-4233

1 0 0018823356 9246124295 00000000012732 2

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

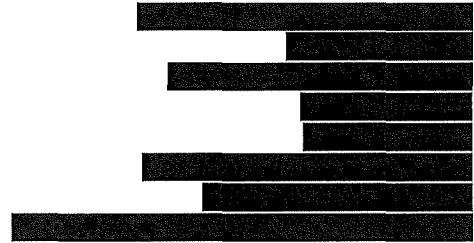
February 26, 2026

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



RECEIVED
By Tara Lee at 8:42 am, Feb 27, 2026

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

Invoice No. 3703063
23023-1

Re: General Counsel

For Professional Legal Services Rendered

11/01/25	S. Sandy	0.20	66.00	Conduct research and prepare memorandum regarding current law on the open carry of firearms on district property or at meetings
11/03/25	W. Haber	0.40	132.00	Prepare resolution setting hearing on parking policies for Cheswick South
11/06/25	W. Haber	0.60	198.00	Prepare for and participate in call to discuss O&M assessments for Cheswick South; prepare resolution declaring O&M assessments
11/10/25	W. Haber	0.80	264.00	Prepare for and participate in Board meeting
11/12/25	W. Haber	0.80	264.00	Prepare notices for O&M assessments for Cheswick South
12/09/25	W. Haber	0.50	165.00	Review and revise resolution levying O&M assessments

KUTAK ROCK LLP

Wilford Preserve CDD
February 26, 2026
Client Matter No. 23023-1
Invoice No. 3703063
Page 2

12/09/25	K. Jusevitch	1.60	232.00	Prepare assessment resolutions; confer with Haber and correspond with district manager
12/10/25	K. Jusevitch	0.60	87.00	Confer with Haber; update assessment resolutions and correspond with district manager
12/12/25	W. Haber	0.30	99.00	Review and revise O&M assessment resolution for Cheswick South
12/14/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
12/15/25	K. Jusevitch	0.50	72.50	Finalize assessment resolutions and correspond with district manager
12/16/25	W. Haber	2.40	792.00	Prepare for and participate in Board meeting
12/22/25	W. Haber	0.50	165.00	Prepare license agreement for driveway pavers; confer with Giles regarding same
12/22/25	K. Jusevitch	0.30	43.50	Update licensing agreement form; confer with Haber
12/23/25	W. Haber	0.20	66.00	Review and revise license agreement for paver installation

TOTAL HOURS 10.20

TOTAL FOR SERVICES RENDERED \$2,778.50

DISBURSEMENTS

Filing and Court Fees	74.30
Meals	17.53
Travel Expenses	73.25

TOTAL DISBURSEMENTS 165.08

TOTAL CURRENT AMOUNT DUE \$2,943.58

INVOICE

FOR PROFESSIONAL SERVICES RENDERED

Taylor & White, Inc.

Civil Design & Consulting Engineers



9556 Historic Kings Road South - Suite 102 - Jacksonville, Florida 32257 - (904) 346-0671 - www.TaylorandWhite.com

PROFESSIONAL CIVIL ENGINEERING SERVICES

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

Invoice number 6407
 Date 02/12/2026

Project 16050.1 WILFORD PRESERVE CDD

Invoice Amount:
\$125.00

Professional Services Rendered through 02/08/2026. ~PAYMENT TERMS: NET 10 DAYS~
 Project Manager: D. Glynn Taylor, P.E. - Principal: D. Glynn Taylor, P.E. *Denotes Hourly Task

Invoice Summary

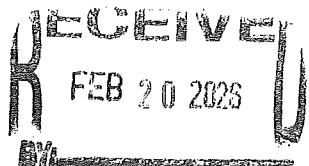
Description	Contract Amount	Prior Billed	Total Billed	Percent Complete	Current Billed
*PHASE 2A REVISIONS CLOSED	0.00	24,515.00	24,515.00	0.00	0.00
ADDITIONAL SUPPLEMENTAL ENGINEER'S REPORT-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*TEMPORARY SALES TRAILER	0.00	565.00	565.00	0.00	0.00
ENGINEER'S SUPPLEMENTAL REPORT (LS)-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*DISTRICT ENGINEER-HRLY-NTE	60,000.00	118,186.25	118,311.25	197.19	125.00
*CONSTRUCTION OBSV/CERTS-HRLY-NTE	75,000.00	117,810.18	117,810.18	157.08	0.00
*PURCHASING AGENT-HRLY	24,200.00	20,605.00	20,605.00	85.14	0.00
*STORMWATER & WASTEWATER 20 YEAR NEEDS ANALYSIS	10,000.00	5,430.00	5,430.00	54.30	0.00
*AMENITY CENTER MODIFICATION-CLOSED	0.00	23,740.00	23,740.00	0.00	0.00
*SLEEVING PLAN-CLOSED	0.00	2,898.75	2,898.75	0.00	0.00
*BOUNDARY AMENDMENT PHASE- HRLY	0.00	0.00	0.00	0.00	0.00
*PROJECT ADMIN. & COORDINATION-HRLY-NTE	10,000.00	15,271.25	15,271.25	152.71	0.00
REIMBURSABLES	0.00	10,393.07	10,393.07	0.00	0.00
Total	189,200.00	349,414.50	349,539.50	184.75	125.00

*District Engineer-HRLY-NTE

Richard "JJ" Edwards

Reviewbilling for the boundary amendment and coordinate with the CDD director.

Units	Billed Amount
1.00	125.00



Invoice total **125.00**

RECEIVED
 By Tara Lee at 8:40 am, Feb 27, 2026

AAA Big Top Entertainment
 1376 Akron Oaks Dr.
 Orange Park, FL 32065
 904-307-2499
 www.ClownMagicianJax.com



INVOICE

Date	Invoice #
3/3/2026	014

Bill To
Wilford Preserve CDD Attn: Sayla Hicks 2740 Firethorn Ave. Orange Park, FL 32073 email - wilfordpreservemanager@gmsnf.com C - 909-9366155

Description	Qty	Rate	Amount
The Easter Bunny will be Hoppy to meet, greet and take photos with the children, also the face painter and balloonist will be happy to make the kids day also. The event is April 4 from 11 - 2 PM at the above address. (If paying by CC a 4% convenience fee will be added.) Approved by: Sayla Hicks 3/4/26 1.320.57200.49400 Easter Event			\$1575.00
EIN - 27-1325947 Thank you for using AAA Big Top Entertainment and for hiring a Vet!		Balance due:	\$1575.00

RECEIVED
 By Tara Lee at 2:24 pm, Mar 04, 2026

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 231
Invoice Date: 3/1/26
Due Date: 3/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Facility Management - March 2026		5,940.42	5,940.42
Janitorial - March 2026		1,325.00	1,325.00
Pool Maintenance - March 2026		2,650.00	2,650.00
<i>Alison Moring</i> 3-5-26			

Total \$9,915.42

Payments/Credits \$0.00

Balance Due \$9,915.42

RECEIVED

By Tara Lee at 8:04 am, Mar 06, 2026

Governmental Management Services, LLC

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

Invoice

Invoice #: 232
Invoice Date: 3/1/26
Due Date: 3/1/26
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 2026		4,831.17	4,831.17
Website Administration - March 2026		111.33	111.33
Information Technology - March 2026		92.75	92.75
Dissemination Agent Services - March 2026		688.17	688.17
Office Supplies		3.18	3.18
Postage		139.73	139.73
Copies		34.05	34.05
Telephone		36.56	36.56
Total			\$5,936.94
Payments/Credits			\$0.00
Balance Due			\$5,936.94

RECEIVED
By Tara Lee at 12:26 pm, Mar 05, 2026



Tallahassee, FL 32308
2498 Centerville Rd.

Invoice

Invoice #: 438750
 Invoice Date: 03/01/2026
 Completed: 03/02/2026
 Terms: Due On Receipt
 Bid#:

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

475 West Town Place
 Ste 114

[Click Here to Pay Online!](#)

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			0.00

Approved by:
 Sayla Hicks
 3/3/26
 1.320.57200.49600

RECEIVED
 By Tara Lee at 12:01 pm, Mar 03, 2026

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

Total	\$85.00
Payments	\$0.00
Balance Due	\$85.00

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

March 5, 2026

Date

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

Serial # 26-00072C	PO/File #	\$90.00
Notice of Audit Committee Meeting and Regular Meeting of the Board of Supervisors		Payment Due
Wilford Preserve Community Development District		\$90.00
		Publication Fee
Case Number		Amount Paid
Publication Dates 3/5		
County Clay		

Payment Due Upon Receipt
For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 26-00072C on your check or remittance advice.

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

RECEIVED
By Tara Lee at 8:03 am, Mar 06, 2026

Your notice was published on both jaxdailyrecord.com and 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.

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

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

**WILFORD PRESERVE
COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF AUDIT
COMMITTEE MEETING AND
REGULAR MEETING OF THE
BOARD OF SUPERVISORS**

Notice is hereby given that the Wilford Preserve Community Development District ("District") Audit Committee is scheduled to meet on Thursday, March 17, 2026 at 1:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065 to select auditor selection evaluation criteria. Immediately following the audit committee meeting will be a regular meeting of the Board of Supervisors ("Board") where the Board may consider any business that may properly come before it ("Meeting"). An electronic copy of the agenda may be obtained by contacting the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 or dlaughlin@gmsnf.com ("District Manager's Office") and is also expected to be available on the District's website, www.WilfordPreserveCDD.com at least seven days prior to the meeting.

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. 5 00 (26-00072C)

MAKE CHECK PAYABLE TO:



Post Office Box 162134
Altamonte Springs, FL 32716
(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

ACCOUNT NUMBER DATE BALANCE

730725 3/6/2026 \$870.00

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

00000007307253001000000035376400000008700093

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	3/5/2026	Invoice	2129297	PO #	
Invoice Date	Description	Quantity	Amount	Tax	Total
3/5/2026	Water Management - Monthly		\$870.00	\$0.00	\$870.00
Ponds 2,5,6,12,14- treated the ponds for algae			Approved by: Sayla Hicks 3/6/26 1.330.57200.46000 Lake Maintenance		
Ponds 8,9,10,13- treated in and around the ponds for algae and invasive aquatic weeds					
Ponds 3,4,7,11- added pond dye to the ponds to assist with minimal algae					
Thanks		<div style="border: 2px solid black; padding: 5px; text-align: center;"> RECEIVED By Tara Lee at 1:08 pm, Mar 09, 2026 </div>			
Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.					
				Credits	\$0.00
				Adjustment	\$0.00
					AMOUNT DUE

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	Corporate Address
Portal Registration #:	6DDB50F5	4651 Salisbury Rd, Suite 155
Customer E-mail(s):	wilfordpreservemanager@gmsnf.com,okuzmuk@gmsnf.com	Jacksonville, FL 32256
Customer Portal Link:	www.lakedoctors.com/contact-us/	

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



INVOICE

INVOICE #	INVOICE DATE
1124527	3/1/2026
TERMS	PO NUMBER
Net 30	

Bill To:

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

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Wilford Preserve CDD

Address: Sycamore Way
Orange Park, FL 32073

Invoice Due Date: March 31, 2026

Invoice Amount: \$8,640.00

Description	Current Amount
Monthly Landscape Maintenance March 2026	\$8,640.00

RECEIVED

By Tara Lee at 2:37 pm, Mar 04, 2026

Invoice Total \$8,640.00

IN COMMERCIAL LANDSCAPING

Approved by:
Sayla Hicks
3/4/26
1.320.57200.42000

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

Governmental Management Services, LLC

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

Invoice

Invoice #: 233
Invoice Date: 3/12/26
Due Date: 3/12/26
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Facility Maintenance February 1 - February 28, 2026	6	40.00	240.00
Maintenance Supplies		951.26	951.26

Approved by:
Sayla Hicks
3/13/26
1.320.57200.45000

RECEIVED
By Tara Lee at 12:45 pm, Mar 17, 2026

Alison Moring
3-17-26

Total	\$1,191.26
Payments/Credits	\$0.00
Balance Due	\$1,191.26

WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT
 MAINTENANCE BILLABLE HOURS
 FOR THE MONTH OF FEBRUARY 2026

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
2/2/26	2	T.C.	Repaired broken drinking water fountain, valves frozen due to cold weather, three valves broken and parts were ordered
2/4/26	2	C.W.	Painted bathroom and amenity doors, removed debris from roadways, parking
2/6/26	0.5	R.A.	Installed new storeroom door handle on amenity managers office door
2/6/26	1.5	C.W.	Removed door handle and assisted install of new one, moved rocks in drainage ditches

TOTAL 6

MILES 0

*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 3/05/26

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
WILFORD PRESERVE	1/30/26	Constant Contact Monthly Fee	35.26	S.H.
	2/3/26	Pictionary Family Board Game	24.23	S.H.
	2/3/26	Hedbanz Game	19.58	S.H.
	2/3/26	Charades Game	21.92	S.H.
	2/5/26	Gorilla Tape	6.87	J.S.
	2/5/26	Thread Compound	9.14	J.S.
	2/5/26	Sanding Block 80g	6.86	J.S.
	2/5/26	PVC Glue	14.87	J.S.
	2/5/26	2" PVC Coupling	2.51	J.S.
	2/5/26	2"x2' Pipe	9.61	J.S.
	2/5/26	2" PVC Elbow	5.27	J.S.
	2/5/26	2" PVC Male Adapter	2.90	J.S.
	2/6/26	Screwdriver Set	13.77	S.H.
	2/6/26	Keys (4)	18.76	S.H.
	2/16/26	3/16" MED Rivets	8.36	J.S.
	2/16/26	3/16" Short Rivets	8.36	J.S.
	2/16/26	13 Hole Step Bit	34.47	J.S.
	2/16/26	5/32 Drill Bit	5.14	J.S.
	2/16/26	1/4" Drill Bit	6.29	J.S.
	2/16/26	Screw/Nut Combo 1 1/2" (4)	6.76	J.S.
	2/16/26	Screw/Nut Combo 5/8" (4)	6.76	J.S.
	2/16/26	Flat Bar 48" (5)	97.29	J.S.
	2/19/26	Kick Plate (2)	58.28	J.S.
	2/19/26	Galvanized Lath (3)	54.79	J.S.
	2/19/26	Flat Bar (8)	125.30	J.S.
	2/19/26	Screw/Nut Combo 2" 50pc	10.27	J.S.
	2/19/26	Screw/Nut Combo 100pc	8.02	J.S.
	2/23/26	3/16" Short Rivets (3)	25.08	J.S.
	2/23/26	Pan Head Screws 8x1.5"	6.81	J.S.
	2/23/26	13 Hole Step Bit	34.47	J.S.
	2/23/26	Toggle Bolts	16.36	J.S.
	2/25/26	Diablo Metal Grinder Wheel (2)	10.28	J.S.
	2/25/26	Flat Bar (7)	109.64	J.S.
	2/27/26	Lock Nuts 100pc	14.87	J.S.
	2/27/26	7/32" Drill Bit	17.15	J.S.
	3/6/26	Door Handle (2)	45.84	S.H.
	3/6/26	Gate Bolt	12.63	S.H.
	3/6/26	Spray Paint	8.03	S.H.
	3/6/26	Paper Towels	11.48	S.H.
	3/6/26	Water	5.73	S.H.
	3/6/26	Swiffer Pads	13.19	S.H.
		TOTAL	<u>\$951.26</u>	



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

INVOICE

BILL TO
Wilford Preserve CDD
2740 Firethorn Avenue
Orange Park, Florida 32073

INVOICE # 11760
DATE 03/01/2026
DUE DATE 03/31/2026
TERMS End of the month

SERVICE MONTH
March

ACTIVITY	QTY	RATE	AMOUNT
Dedicated Officer I 6 Dedicated hours Fri - Sun	78	31.15	2,429.70
Vehicle Patrol 3 patrols a day Mon - Thurs	54	18.67	1,008.18
Fuel Charge Fuel Charge	1	100.00	100.00

SUBTOTAL	3,537.88
TAX	0.00
TOTAL	3,537.88
BALANCE DUE	\$3,537.88

Pay invoice

Approved by:
Sayla Hicks
3/2/26
1.320.57200.49600.

RECEIVED

By Tara Lee at 12:31 pm, Mar 02, 2026

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 234
Invoice Date: 3/31/26
Due Date: 3/31/26
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Kully Supply (Repair & Replacements)- February 2026- Statement Date Closing - 2/20/26		128.56	128.56

Total \$128.56

Payments/Credits \$0.00

Balance Due \$128.56

RECEIVED
By Tara Lee at 8:11 am, Mar 30, 2026

Wilford Preserve



**THANK YOU FOR YOUR ORDER
FROM KULLYSUPPLY.COM.**

Once your package ships we will send an email with a link to track your order. Your order summary is below. Thank you again for your business.

Order Questions?

Call Us: [800-518-5388](tel:800-518-5388)

Email: support@kullysupply.com

Your order #1900177534

Item	SKU	Qty	Subtotal
Elkay 1000004306 Bottle Filler Solenoid Valve	174233	2	\$120.06
		Subtotal	\$120.06
		Shipping & Handling	\$8.50
		Grand Total	\$128.56

BILL TO:

Jay Soriano
GMS LLC
475 W. Townplace
St. Augustine, Florida, 32092

SHIP TO:

Jay Soriano
GMS llc
370 Oakleaf Village Parkway
Orange Park, Florida, 32065

SHIPPING METHOD:

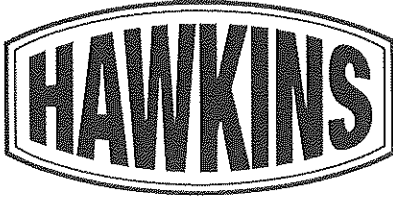
Select Shipping Method - Standard

PAYMENT METHOD:

Credit Card (Authorize.Net CIM)

Credit Card Type:
American Express
Credit Card Number:
XXXX-3053

Thank you, KullySupply.com!
800-518-5388



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

Original

INVOICE

Total Invoice	\$915.73
Invoice Number	7366547
Invoice Date	3/19/26
Sales Order Number/Type	5095624 SL
Branch Plant	74
Shipment Number	6125461

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

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #			
4/18/26	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 1 LB BLK (Mini-Bulk)	N	245.0000 245.0000	GA GA	\$3.0000	GA	2,369.2 LB 2,369.2 GW	\$735.00
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00
2.000	42871	Sulfuric Acid 38-40% 15 GA DD	N	2.0000 2.0000	DD DD	\$69.3664	DD	324.0 LB 344.0 GW	\$138.73
2.001	699922	15 GA Blu/Black Deldrum DELDRM 1H1/X1.9/250	N	2.0000 2.0000	DD RD	\$15.0000	RD	20.0 LB 20.0 GW	\$30.00

Related Order #: 05095624

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

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

Approved by:
Sayla Hicks
3/26/26
1.320.57200.46510

RECEIVED
By Tara Lee at 2:24 pm, Mar 29, 2026

Page 1 of 1

Tax Rate Sales Tax
0 % \$0.00

Invoice Total **\$915.73**

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
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

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 §§80-1.4(a), 80-300.6(a) and 80-741.5(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.



Tallahassee, FL 32308
 2498 Centerville Rd.

Invoice

Invoice #: 79401
 Invoice Date: 03/27/2026
 Completed: 03/27/2026
 Terms: Due On Receipt
 Bid#:
 Service Ticket: 79401

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

475 West Town Place
 Ste 114

[Click Here to Pay Online!](#)

HiTechFlorida.com

Description	Qty	Rate	Amount
9-12161-ACC-1 - Access Control System - Wilford Preserve - 2535 Firethorn AV, Orange Park, FL			
9600 Electric Strike	2.00	\$599.00	1,198.00
Minimum Service Call Charge	1.00	\$95.00	95.00
Service Labor	0.25	\$95.00	23.75
Sales Tax			0.00

Approved by:
 Sayla Hicks
 3/30/26
 1.320.57200.496

RECEIVED
 By Tara Lee at 1:44 pm, Mar 30, 2026

Tech Resolution Note:

WCT Arrived on site pulled off both covers. Started to replace the right one noticed that they drilled a hole on the top to be able to mount cause the bracket hole was to high for where it needed to be. Then mounted it and put cover on it. Then pulled off left lock and replaced with new one. Afterwards tested with the gates working smoothly.

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.

Total	\$1,316.75
Payments	\$0.00
Balance Due	\$1,316.75

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

Jacksonville Daily Record

A Division of

DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

March 26, 2026

Date

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

Serial #	26-00097C	PO/File #		\$84.50
				Payment Due
	Request for Proposals for Annual Audit Services			
				\$84.50
				Publication Fee
	Wilford Preserve Community Development District			
Case Number				Amount Paid
Publication Dates	3/26			
County	Clay			

Payment Due Upon Receipt
For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 26-00097C on your check or remittance advice.

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

RECEIVED
By Tara Lee at 2:26 pm, Mar 29, 2026

Your notice was published on both jaxdailyrecord.com and 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.

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

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

**WILFORD PRESERVE
COMMUNITY
DEVELOPMENT DISTRICT
REQUEST FOR
PROPOSALS FOR ANNUAL
AUDIT SERVICES**

The Wilford Preserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2026, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County and has a general fund, capital reserve fund, and debt service fund.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager's Office at 475 West Town Place, Suite 114, St. Augustine, Florida 32092, telephone (904) 940-5850 and email chogge@gmsnf.com.

Proposers must provide an electronic copy of their proposal to the District Manager's Office by e-mail to Courtney Hogge at chogge@gmsnf.com. Proposals must be received by Monday, April 13, 2026 at 3:00 p.m. Proposals received after this time will not be eligible for consideration. The District reserves the right to reject any and all proposals, make modifications to the scope of work, and waive any minor informalities or irregularities in proposals as it deems appropriate. Please direct all questions regarding this Notice to the District Manager's Office.
Wilford Preserve Community
Development District
Marilee Giles, District Manager
Mar. 26 00 (26-00097C)

Customer:
WILFORD PRESERVE CDD
475 W Town Place, STE 114
St Augustine FL 32092
USA

Location:
WILFORD PRESERVE - PHASE 1
821 SYCAMORE WAY
ORANGE PARK FL 32065
USA

Invoice No.: 448967
Invoice Date: 3/25/2026
Payment Terms:
Order No: W000412401
Ordered By: JAY
Purchase Order:
Salesperson: LEE KENNERLY

Project Name: CBU REPLACEMENTS

No.	Item	Description	Quantity	Unit Price	Net Price
1	M002509	MAILBOX-16DOOR DECOR BALL FIN BLK SEQ#	4.000	3,834.00	15,336.00
		MAILBOX FLORENCE CBU PEDESTAL 16 DOOR DECORATIVE BALL FINIAL - TRADITIONAL BLACK SEQ NUMBERING PLACARDS			
2	M002845	MAILBOX-8T6 DECORATIVE BALL FIN BLK SEQ#	1.000	4,075.00	4,075.00
		MAILBOX FLORENCE CBU PEDESTAL 8T6 DECORATIVE BALL FINIAL - TRADITIONAL BLACK SEQ NUMBERING PLACARDS			
3	L002146	LABOR/INSTALL JACKSONVILLE LOCAL 15-30	1.000	1,250.00	1,250.00
		LABOR / INSTALLATION INSTALL JACKSONVILLE LOCAL 15-30			
4	M003879	CBU COORDINATION	1.000	0.00	0.00
		MAILBOX USPS COORDINATION			



No.	Item	Description	Quantity	Unit Price	Net Price
Remit To:					
ONSIGHT INDUSTRIES, LLC 900 CENTRAL PARK DR SANFORD FL 32771 407-830-8861				Sales Amount:	20,661.00
				Sales Tax:	0.00
				Prepaid Amount:	10,330.50
				Total:	10,330.50



RECEIVED
By Tara Lee at 2:17 pm, Mar 29, 2026

INVOICE

FOR PROFESSIONAL SERVICES RENDERED

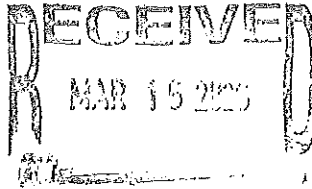
Taylor & White, Inc.
Civil Design & Consulting Engineers



9536 Historic Kings Road South - Suite 102 - Jacksonville, Florida 32257 - (904) 346-0671 - www.TaylorandWhite.com

PROFESSIONAL CIVIL ENGINEERING SERVICES

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



RECEIVED

By Tara Lee at 2:27 pm, Mar 29, 2026

Invoice number 6436
 Date 03/11/2026

Project 16050.1 WILFORD PRESERVE CDD

Invoice Amount:
\$1,080.00

Professional Services Rendered through 03/08/2026. ~PAYMENT TERMS: NET 10 DAYS~
 Project Manager: D. Glynn Taylor, P.E. - Principal: D. Glynn Taylor, P.E. *Denotes Hourly Task

Invoice Summary

Description	Contract Amount	Prior Billed	Total Billed	Percent Complete	Current Billed
*PHASE 2A REVISIONS CLOSED	0.00	24,515.00	24,515.00	0.00	0.00
ADDITIONAL SUPPLEMENTAL ENGINEER'S REPORT-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*TEMPORARY SALES TRAILER	0.00	565.00	565.00	0.00	0.00
ENGINEER'S SUPPLEMENTAL REPORT (LS)-CLOSED	5,000.00	5,000.00	5,000.00	100.00	0.00
*DISTRICT ENGINEER-HRLY-NTE	60,000.00	118,311.25	119,391.25	198.99	1,080.00
*CONSTRUCTION OBSV/CERTS-HRLY-NTE	75,000.00	117,810.18	117,810.18	157.08	0.00
*PURCHASING AGENT-HRLY	24,200.00	20,605.00	20,605.00	85.14	0.00
*STORMWATER & WASTEWATER 20 YEAR NEEDS ANALYSIS	10,000.00	5,430.00	5,430.00	54.30	0.00
*AMENITY CENTER MODIFICATION-CLOSED	0.00	23,740.00	23,740.00	0.00	0.00
*SLEEVING PLAN-CLOSED	0.00	2,898.75	2,898.75	0.00	0.00
*BOUNDARY AMENDMENT PHASE- HRLY	0.00	0.00	0.00	0.00	0.00
*PROJECT ADMIN. & COORDINATION-HRLY-NTE	10,000.00	15,271.25	15,271.25	152.71	0.00
REIMBURSABLES	0.00	10,393.07	10,393.07	0.00	0.00
Total	189,200.00	349,539.50	350,619.50	185.32	1,080.00

*District Engineer-HRLY-NTE

	Units	Billed Amount
D. Glynn Taylor, P.E.	2.00	330.00
Richard "JJ" Edwards	6.00	750.00

Provide Louis with the ACOE Permit to submit to the permit for transfer to the CDD
 Review PLOM information for the Violeta required from the District Engineer.
 Coordinate with DFH regarding the PLOM information.
 Review code for additional signage to implemented at the speed tables onsite.
 Review Lot 728 Fence Plan for CDD Manager.

Phase subtotal 1,080.00
 subtotal 8.00 1,080.00

Wilford Preserve CDD
Project 16050.1 WILFORD PRESERVE CDD

Invoice number 6436
Date 03/11/2026

Invoice total 1,080.00