

*Wynnfield Lakes
Community Development District*

July 18, 2018

Wynnfield Lakes

Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092
Phone: 904-940-5850 - Fax: 904-940-5899

July 11, 2018

Board of Supervisors
Wynnfield Lakes Community
Development District

Dear Board Members:

The Board of Supervisors meeting of the Wynnfield Lakes Community Development District will be held Wednesday, July 18, 2018 at 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida. Following is the advance agenda for this meeting:

- I. Roll Call
- II. Audience Comments
- III. Approval of Minutes of the May 16, 2018 Meeting
- IV. Acceptance of Minutes of the May 16, 2018 Audit Committee Meeting
- V. Public Hearing to Adopt the Budget for Fiscal Year 2019
 - A. Consideration of Resolution 2018-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2019
 - B. Consideration of Resolution 2018-07, Imposing Special Assessments and Certifying an Assessment Roll
- VI. Discussion of Goose Control
- VII. Acceptance of the Fiscal Year 2017 Audit
- VIII. Consideration of Proposal from ETM for Storm Water Pond Inspections
- IX. Other Business
- X. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 1. Report on the Number of Registered Voters (987)
 2. Discussion of the Fiscal Year 2019 Meeting Schedule
 - D. Operations Manager – Memorandum
 - E. Amenity Manager
- XI. Audience Comments / Supervisors' Requests
- XII. Financial Reports
 - A. Approval of Check Register
 - B. Balance Sheet & Income Statement
 - C. Special Assessment Receipt Schedule
- XIII. Next Scheduled Meeting – September 19, 2018 @ 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, FL 32224

XIV. Adjournment

Enclosed for your review and approval are the minutes of the May 16, 2018 meeting.

The fourth order of business is acceptance of minutes of the May 16, 2018 audit committee meeting. A copy of the minutes is enclosed for your review.

The fifth order of business is the public hearing to adopt the budget for Fiscal Year 2019. Enclosed for your review and approval are copies of resolutions 2018-06, 2018-07 and the budget.

The seventh order of business is acceptance of the Fiscal Year 2017 audit. A copy of the audit report is enclosed for your review.

The eighth order of business is consideration of proposal from ETM for storm water pond inspections. A copy of the proposal is enclosed for your review and approval.

Enclosed for your review and approval is the check register, balance sheet and income statement, and special assessment receipt schedule.

Enclosed under the tenth order of business is the report on the number of registered voters, proposed FY19 meeting schedule and the operations report.

The balance of the agenda is routine in nature and staff will present their reports at the meeting. In the meantime if you have any questions, please contact me.

Sincerely,

Dave deNagy
District Manager

AGENDA

Wynnfield Lakes Community Development District Agenda

Wednesday
July 18, 2018
6:00 p.m.

University of North Florida
University Center
12000 Alumni Drive, Room 1090
Jacksonville, Florida
Call In # 1-800-264-8432 Code 733334
www.wynnfieldlakescdd.com

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MINUTES

MINUTES OF MEETING
WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Wynnfield Lakes Community Development District was held Wednesday, May 16, 2018 at 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida.

Present and constituting a quorum were:

Dr. Kristi Sweeney	Chairman
Claire Marsh	Supervisor
Luis Diaz-Rodriguez	Supervisor
Kate Priddy	Supervisor

Also present were:

Daniel Laughlin	GMS
Jason Walters	District Counsel (by phone)
Dave deNagy	GMS
Don Craig	ETM
Richard Waters	Riverside Management Services
Chris Hill	Riverside Management Services

The following is a summary of the minutes and actions taken at the May 16, 2018 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 6:05 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being none the next item followed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 21, 2018 Meeting

The minutes are included in the agenda package behind Tab III.

On MOTION by Ms. Priddy seconded by Dr. Sweeney with all in favor the Minutes of the March 21, 2018 meeting were approved.
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FOURTH ORDER OF BUSINESS

**Acceptance of Minutes of the March 21, 2018
Audit Committee Meeting**

The minutes are included in the agenda package behind Tab IV.

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor the Minutes of the March 21, 2018 Audit Committee meeting were accepted.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2018-05,
Approving the Proposed Budget for Fiscal
Year 2019 and Setting a Public Hearing Date
for Adoption**

Mr. deNagy addressed the board. A copy of the draft proposed budget for FY19 is located in the agenda package behind Tab V. A one-page summary was provided to the board members. A budget will be approved at this meeting, but it will not be adopted until at least 60 days have passed from budget approval. Deadline for approving the budget is June 15, and adoption must be by August 1. Once the budget is approved, it cannot be increased any higher at adoption, however, it can be lowered.

Mr. deNagy stated an increase is being proposed for this budget. The budget is tight now, and it is good to have contingency built into the budget so assessment levels can remain stable for several years. Mr. deNagy briefly outlined areas with increases and decreases. The overall increase for the year is \$13,565. He also briefly discussed the Capital Reserves, which is located online. This is a list of all the assets in the District and the cost to replace those assets that is amortized over a number of years. There is annual funding so money is available on hand when it comes time to replace those assets. The amount of the annual increase for single-family homes is \$60.76, and it is \$40.72 for multi-family homes. A mailed notice will be sent at least 20 days prior to our public hearing.

There was discussion among board members about using border collies for geese control and the amount of money budgeted for that.

Mr. Laughlin stated the date scheduled for Public Hearing and adoption of budget is the July 18, 2018 meeting.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor Resolution 2018-05 approving the proposed budget for FY19 was approved, and a Public Hearing date was set for July 18, 2018 at 6:00 p.m.

Mr. deNagy stated the letter being sent will have highlighted the major components of the budget with explanations of increases or decreases.

Mr. Walters stated we can do a cover letter that gives the history of increases or no increase periods.

SIXTH ORDER OF BUSINESS

Acceptance of the Audit Committee's Recommendation

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor to accept the Audit Committee's recommendation and authorize staff to issue award letter to Grau & Associates for FY18 audit services was approved.

SEVENTH ORDER OF BUSINESS

Discussion of Goose Control

There had been brief discussion about using border collies when the budget was discussed. Stories were shared about how well border collies work in eliminating the goose problem. More research needs to be done regarding CDD property and residential property. It was decided to continue discussion on this at the next meeting and have a representative from Goose Masters present if possible.

EIGHTH ORDER OF BUSINESS

Consideration of Fountain Installation / Maintenance Pricing

Two proposals are located in the agenda package behind Tab VIII. One is for the installation of one fountain, and the second is for the installation of two fountains. These are example proposals, and if the board approves doing this project, new proposals will be requested from several sources.

There was some discussion about the pros and cons of having fountains. There will be an approximate \$100 month increase in electricity, and \$300 cost for semi-annual inspections. The Capital Reserve Study will have to be updated if fountains are added. Three board members wanted to table discussion on having fountains. Another board member would like to discuss it with the HOA and possibly bring back for discussion at a later date.

NINTH ORDER OF BUSINESS**Consideration of Proposals for Patio Furniture**

Proposals for patio furniture are located in the agenda package, and the furniture will replace what is currently on site. These are commercial-grade pieces made of steel. Florida Backyards will also help the CDD sell the current furniture. Mr. Diaz-Rodriguez felt the prices were too expensive and suggested looking at Costco. After some discussion, the board decided to purchase new furniture NTE \$7,826.

On MOTION by Dr. Sweeney seconded by Ms. Priddy with Ms. Marsh in favor and Mr. Diaz-Rodriguez opposed to purchase patio furniture NTE \$7,826 and have Supervisor Marsh decide color was approved.

TENTH ORDER OF BUSINESS**Other Business**

Mr. Waters stated there is a situation with a man who is not a resident but who followed the protocol all the way through and is now bothering young women in the area. He will now be criminally trespassed if he enters the CDD property or the condo's property.

ELEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Walters stated he had no action items for the board.

B. Engineer

The Engineer's Report is located in the agenda package. It is a required annual review of the CDD portions of the community. Mr. Craig gave an overview of his report. The findings

were that everything seemed well maintained and working as intended. No recommendations were made for maintenance or repair.

Mr. Diaz-Rodriguez expressed his concern about the erosion along the pond banks. The Engineer reports it is normal and nothing needs to be done at this time. Dr. Sweeney stated her support for having a report made every year concerning the erosion. After discussion, it was also decided to have staff come up with a procedure to check pond banks every six months.

On MOTION by Ms. Marsh seconded by Ms. Priddy with all in favor to accept the 2018 annual Engineer's Report was approved.

C. Manager

Mr. deNagy stated the general elections are this year, and those interested in staying on the board or running for a seat need to qualify in June.

D. Operation Manager's Report - Memorandum

Mr. Hill presented the Operation Manager's report located in the Agenda Package behind Tab XI-D.

Yellowstone has taken over, and the transition has been smooth. Cost was received for aeration of the playing field. It is \$238.78, and it was recommended that go ahead and be completed. It is time to do mulch, and proposals have been received for pine bark and ground mulch. The pine bark is a little more expensive, \$44 a yard, for a total of \$66.44. Ground mulch is \$42 a yard for \$63.42. Mr. Hill recommended ground mulch. Palm tree prunings are included in the contract.

E. Amenity Manager

Mr. Waters presented his report located in the agenda package as part of the Operation Manager's report.

Mr. Waters has been talking to people in the community and doing research to get ideas for special events for adults and children. A block party idea has been suggested. If a 4th of July event, Labor Day event, or Memorial Day event is held, and it was for Wynnfield Lakes residents only, people could bring their own alcohol. It would be cost effective to have a caterer provide food because of legal liability. A caterer provided a proposal to serve 250 to 300 people a meat with two sides, roll, drink, condiments, and paper products. They would also deliver, set up, and clean up. The price would be approximately \$6.50 to \$7.50 per person. Another

company will provide tables and chairs in the activities field to accommodate additional seating for the catered event. A 16' water slide will also be included. The event would cost about \$2,300 total. The event can grow if it is well received. He did not have an amount for this type event included in his budget, so something basic could be done quickly, or the event can be planned for Labor Day with more time to advertise and perhaps do a special appropriations amount. Other events that can be offered and are less expensive include water survival lessons, stroller stride program, a fun bus (for children), painting with a twist, and a ventriloquist.

Dr. Sweeney suggested a back-to-school event and asked Mr. Waters to bring an idea to the July meeting.

TWELFTH ORDER OF BUSINESS**Audience Comments / Supervisor's Requests****Audience Comments**

There being none, the next item followed.

Supervisor Requests

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS**Financial Reports****A. Approval of Check Register**

Mr. Laughlin stated the total of the check run for the General Fund is \$102,275.06

On MOTION by Ms. Priddy seconded by Dr. Sweeney with all in favor the Check Register was approved.

B. Balance Sheet & Income Statement

This item is included in the agenda package and is reflected through March 31, 2018.

C. Special Assessment Receipt Schedule

This item is included in the agenda package.

FOURTEENTH ORDER OF BUSINESS

Next Meeting Scheduled – July 18, 2018, 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, FL 32224

Mr. Laughlin stated the next meeting will be July 18, 2018 at 6:00 p.m. at this location.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

FOURTH ORDER OF BUSINESS

MINUTES OF MEETING
WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Wynnfield Lakes Community Development District was held Wednesday, May 16, 2018 at 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida.

Present and constituting a quorum were:

Dr. Kristi Sweeney	Vice Chairman
Kate Priddy	Supervisor
Claire Marsh	Supervisor
Luis Diaz-Rodriguez	Supervisor

Also present were:

Daniel Laughlin	District Manager
Jason Walters	District Counsel (by phone)

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 6:00 p.m.

SECOND ORDER OF BUSINESS

Review and Ranking of Audit Proposals

Mr. Laughlin stated staff has ranked the proposals. There are five categories, and they are Ability of Personnel, Proposer's Experience, Understanding Scope of Work, Ability to Furnish the Required Service, and Price. Two proposals were received from reputable firms. They scored 20 across the board except for price. Grau & Associates' price was the lowest, so their overall score was 100. The firm of Berger Toombs and Elam was more expensive, so they received 18 points for a total score of 98. Staff's recommendation is Grau & Associates.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor to accept the staff's recommendation and award Grau & Associates the bid for audit services was approved.

THIRD ORDER OF BUSINESS

Other Business

There was no other business.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor the meeting was adjourned.

FIFTH ORDER OF BUSINESS

*Approved Budget
Fiscal Year 2019*

*Wynnfield Lakes
Community Development District*

May 16, 2018



Wynnfield Lakes
Community Development District

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Wynnfield Lakes

Community Development District

General Fund

<i>Description</i>	<i>Adopted Budget FY 2018</i>	<i>Actual Thru 3/31/2018</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/2018</i>	<i>Approved Budget FY 2019</i>
Revenues					
Special Assessment - Levy	\$500,362	\$493,340	\$7,022	\$500,362	\$528,955
Clubhouse Income	\$250	\$1,104	\$0	\$1,104	\$250
Interest Income	\$15	\$222	\$222	\$445	\$15
Carryforward Surplus	\$7,465	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$508,092	\$494,666	\$7,244	\$501,911	\$529,220
Expenditures					
<u>Administrative</u>					
Supervisor Fees	\$6,000	\$2,400	\$3,000	\$5,400	\$6,000
FICA Expense	\$459	\$184	\$230	\$413	\$459
Engineering	\$4,500	\$875	\$3,625	\$4,500	\$4,500
Arbitrage (Grau)	\$1,200	\$50	\$1,150	\$1,200	\$1,200
Trustee (US Bank)	\$4,400	\$0	\$4,400	\$4,400	\$3,795
Assessment Roll (GMS)	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Attorney (HGS)	\$22,000	\$4,289	\$17,711	\$22,000	\$20,000
Dissemination Agent (GMS)	\$1,100	\$500	\$500	\$1,000	\$1,100
Annual Audit (Grau)	\$3,700	\$0	\$3,700	\$3,700	\$3,800
Management Fees (GMS)	\$46,006	\$23,003	\$23,003	\$46,006	\$46,006
Computer Time	\$1,000	\$500	\$500	\$1,000	\$1,000
Travel & Per Diem	\$100	\$0	\$150	\$150	\$100
Telephone	\$125	\$47	\$78	\$125	\$125
Postage	\$300	\$124	\$170	\$294	\$300
Printing & Binding	\$750	\$178	\$572	\$750	\$750
Insurance (FIA)	\$7,783	\$6,759	\$0	\$6,759	\$7,485
Legal Advertising	\$1,000	\$226	\$774	\$1,000	\$1,000
Other Current Charges	\$4,200	\$1,656	\$2,114	\$3,770	\$4,200
Office Supplies	\$50	\$5	\$45	\$50	\$50
Dues, Licenses & Subscriptions (DCA)	\$175	\$175	\$0	\$175	\$175
Meeting Room	\$1,290	\$645	\$645	\$1,290	\$1,290
TOTAL ADMINISTRATIVE	\$111,138	\$46,616	\$62,367	\$108,982	\$108,335
<u>Maintenance</u>					
Insurance (FIA)	\$7,985	\$7,605	\$0	\$7,605	\$8,366
Field Management (GMS)	\$21,000	\$10,500	\$10,500	\$21,000	\$21,000
Amenity Center Management (RMS)	\$49,926	\$24,963	\$24,963	\$49,926	\$51,424
Office Supplies / Mailings / Printings	\$1,250	\$474	\$776	\$1,250	\$1,250
Pool Maintenance (Crystal Clean Pools)	\$12,500	\$5,400	\$5,700	\$11,100	\$12,500
Pool Chemicals	\$7,000	\$1,623	\$5,378	\$7,000	\$7,000
Permit Fees	\$1,500	\$876	\$0	\$876	\$1,500
Landscape Maintenance (Yellowstone)	\$49,908	\$24,954	\$24,954	\$49,908	\$55,904
Landscape Contingency	\$8,100	\$2,478	\$5,622	\$8,100	\$23,700
Irrigation Maintenance	\$3,000	\$1,562	\$1,438	\$3,000	\$3,000

Wynnfield Lakes

Community Development District

General Fund

<i>Description</i>	<i>Adopted Budget FY 2018</i>	<i>Actual Thru 3/31/2018</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/2018</i>	<i>Approved Budget FY 2019</i>
<i>Maintenance-Continued</i>					
Lake Maintenance (Lake Doctors)	\$17,200	\$4,500	\$4,500	\$9,000	\$9,900
General Facility Maintenance	\$19,500	\$6,400	\$9,750	\$16,150	\$19,500
Facility Attendants (RMS)	\$10,320	\$0	\$10,320	\$10,320	\$10,320
Repairs & Replacements	\$30,000	\$16,770	\$13,230	\$30,000	\$30,000
Electric (JEA)	\$16,000	\$8,088	\$8,088	\$16,176	\$16,500
Water & Sewer/Irrigation (JEA)	\$33,000	\$10,549	\$10,549	\$21,097	\$25,000
Telephone/Internet & Cable (Comcast)	\$3,200	\$1,624	\$1,624	\$3,249	\$3,200
Security Service/Monitoring (Giddens)	\$33,250	\$16,765	\$16,765	\$33,530	\$33,250
Refuse Service	\$5,800	\$3,219	\$3,219	\$6,439	\$6,500
Janitorial (RMS)	\$8,755	\$4,377	\$4,378	\$8,755	\$8,755
Janitorial Supplies	\$3,500	\$1,586	\$1,914	\$3,500	\$3,500
Stormwater User Fees	\$1,140	\$0	\$1,140	\$1,140	\$1,140
Special Events	\$7,500	\$4,021	\$3,479	\$7,500	\$10,000
Recreation Passes	\$500	\$5,515	\$0	\$5,515	\$500
Reserve Funding-CY	\$47,319	\$47,319	\$0	\$47,319	\$42,176
Contingency	\$5,363	\$2,456	\$2,907	\$16,171	\$15,000
TOTAL MAINTENANCE	\$404,516	\$213,625	\$171,193	\$395,626	\$420,885
TOTAL EXPENDITURES	\$515,655	\$260,240	\$233,560	\$504,608	\$529,220
<i>Other Sources/(Uses)</i>					
Interfund Transfer-DSF Excess Revenues	\$7,563	\$2,697	\$0	\$2,697	\$0
TOTAL OTHER SOURCES ABD USES	\$7,563	\$2,697	\$0	\$2,697	\$0
ENDING FUND BALANCE	\$0	\$237,123	(\$226,315)	\$0	\$0

	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>
<i>Net Assessment</i>	\$ 471,042	\$ 500,362	\$ 528,955
<i>Plus Collection Fees & Discounts (7.5%)</i>	\$ 38,193	\$ 40,570	\$ 42,888
<i>Gross Assessment</i>	\$ 509,234	\$ 540,932	\$ 571,843

<i>Description</i>	<i>No. of Units</i>	<i>FY 2018 Gross per Unit</i>	<i>FY 2018</i>	<i>FY 2019 Gross per Unit</i>	<i>FY 2019</i>
Single Family	372	\$ 1,063.40	\$395,583.59	\$1,124.16	\$418,189.12
Multi-Family	204	\$ 712.49	\$145,348.43	\$753.21	\$153,654.34
Total Gross Assessment			\$540,932.02		\$571,843.45

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
Exhibit "A"
Allocation of Operating Reserve

<i>Description</i>		<i>Amount</i>
<i>Beginning Balance - Carry Forward Surplus (As of 10/1/2015)</i>		<i>\$122,525</i>
<i>Estimated Excess Revenues (Expenditures) - FY 2018</i>		<i>\$0</i>
<i>Ending Balance (As of 09/30/2018)</i>		<i>\$122,525</i>
<i>Less:</i>		
<i>Funding for First Quarter Operating Expenses</i>	<i>(\$122,525)</i>	
<i>Projected Additional Transfer to Capital Reserve</i>	<i>\$0</i>	<i>(\$122,525)</i>
<i>Total Undesignated Cash as of 09/30/2018</i>		<i>\$0</i>

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2019

REVENUES:

Special Assessments

The District will levy a non ad-valorem assessment on all developable property within the District to fund all of the Operating & Maintenance Expenditures for the Fiscal Year.

Interest Income

The operating fund of the District will be invested in accordance with Investment Resolution 2005-11 adopted August 11, 2005 by the District.

Miscellaneous Income

Represents estimated income from the rental of the Community Room.

Interfund Transfer-DSF Excess Revenues

Pursuant to Section 4.02. of the Master Indenture, the District should receive any moneys in excess on the Series 2014 Revenue Account after the last Interest Payment Date (November 1st) in any calendar year.

EXPENDITURES:

Administrative:

Supervisor Fees

Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4800 in one year. The amount for the fiscal year is based upon four supervisors attending the six estimated meetings.

FICA Expense

These expenses represent the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisors checks.

Engineering Fees

The District's engineering firm, England, Thims & Miller, Inc. will be providing general engineering services to the District including, attendance, preparation for board meetings, review invoices, etc.

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2014 Special Assessment Refunding Bonds.

Trustee Fees

The District issued Series 2014 Special Assessment Refunding Bonds which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Assessment Roll

The District has contracted with GMS, LLC for the certifications of the District's annual maintenance and debt service assessments to the Duval County Tax Collector.

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2019

Attorney

The District's legal counsel will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

Dissemination Agent

The District has contracted Governmental Management Services, LLC to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Security and Exchange Commission in order to comply with Rule 15(c) (2)-12(b) (5), which relates to additional reporting requirements for un-rated bond issues.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Computer Time

The District processes all of its financial activities, i.e., accounts payable, financial statements, etc. on a mainframe computer leased by Governmental Management Services, LLC.

Travel & Per Diem

Expenses the Board of Supervisors may incur due to attending a Wynnfield Lakes Community Development District meeting or other District related travel expenses.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Records Storage

All documents of the District will be copied and stored electronically with automatic back up to ensure complete records. Back up of all records will be kept off-site for security and safety.

Insurance

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance. Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies.

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET FISCAL YEAR 2019

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Monthly bank charges and monthly water cooler rental and supplies from Crystal Springs.

Office Supplies

Represents various office supplies purchase for the District.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Maintenance:

Insurance

The District's Amenity Center property insurance policy is with Preferred Governmental Insurance Trust (PGIT). PGIT specializes in providing insurance coverage to governmental agencies.

Field Management

The District receives contract administration services from GMS, LLC to oversee the work performed by outside service providers.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
GMS, LLC	\$1,750	\$21,000

Amenity Center Management

The District Receives services provided by RMS, INC to manage the amenity center facilities.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
RMS, INC	\$4,285.34	\$51,424

Office Supplies / Mailings / Printings

Consists of mailings to residents, etc.

Pool Maintenance

The District has contracted with Crystal Clean Pools for the maintenance of the Amenity Center Swimming Pool.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Crystal Clean Pools	\$900	\$11,700
Contingency		\$ 800

Pool Chemicals

Chemical costs related to the maintenance of the Amenity Center Pool.

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET **FISCAL YEAR 2019**

Permit Fees

Represents Permit Fees paid to the Department of Health for the swimming pool.

Landscape Maintenance

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Yellowstone	\$4,158.63	\$49,904
Mulch		\$6,000

Landscape Contingency

Represents an unanticipated cost associated with the maintenance of mowing, edging, blowing, applying pest and disease control chemicals to sod. The District may fund goose control as part of landscape contingency.

Irrigation Maintenance

Miscellaneous irrigation repairs and maintenance.

Lake Maintenance

The District has contracted with Lake Doctors, Inc. to maintain the water quality in all the lakes in Wynnfield Lakes Community Development District. The District may fund Midge (Blind Mosquito) eradication as part of Lake Maintenance

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Lake Doctors	\$750	\$9,000
Grass Carp		\$900

General Facility Maintenance

Cost of routine repairs and maintenance of the District's common areas and Amenity Center.

Facility Attendant

Cost of attendant responsible for the daily operations of the facility.

Repairs & Replacements

Cost of routine repairs and replacements of the District's common areas and Amenity Center.

Utilities

The District has various utility accounts with JEA for lighting and irrigation at the Amenity Center and has contracted with a security company for the monitoring of the emergency phone.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Electric/Water Sewer	\$3,458.34	\$41,500

Telephone/Cable TV/Internet

Services provided at the Amenity Center by Comcast.

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND BUDGET
FISCAL YEAR 2019

Security / Security Monitoring

The District has contracted with Giddens Security Corporation to provide security services at the Amenity Center.

<u>Description</u>	<u>Monthly</u>	<u>Annually</u>
Giddens Security Corp.	\$2,770.83	\$33,250

Refuse Service

Garbage disposal service.

Janitorial

The District has contracted with Riverside Management Services, Inc. to provide janitorial services for the Amenity Center.

Janitorial Supplies

Supplies needed to stock the restrooms and clubhouse as well as cleaning supplies.

Stormwater User Fees

The District will incur expenses for stormwater usage fees.

Special Events

Represents estimated cost for the District to host any special events for the community throughout the Fiscal Year.

Recreation Passes

Represents the estimated cost for access cards to the District's Amenity Center.

Reserve Funding

Represents funds needed for Capital Projects.

Contingency

Represents an unanticipated cost associated with the operation and maintenance of the District's Amenity Center and field operations.

Wynnfield Lakes

Community Development District

Debt Service Fund

Series 2014 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2018	Actual Thru 3/31/2018	Projected Next 6 Months	Total Projected 9/30/2018	Approved Budget FY 2019
Revenues					
Special Assessments - A Bonds	\$519,636	\$512,408	\$7,455	\$519,863	\$519,636
Special Assessments - Direct	\$0	\$5,000	\$0	\$5,000	\$0
Interest Income	\$100	\$2,665	\$1,000	\$3,665	\$650
Carry Forward Surplus ⁽¹⁾	\$139,976	\$138,953	\$0	\$138,953	\$129,959
TOTAL REVENUES	\$659,712	\$659,026	\$8,455	\$667,481	\$650,245
Expenditures					
Series 2014					
Interest - 11/01	\$132,413	\$132,413	\$0	\$132,413	\$129,906
Special Call - 11/01	\$0	\$5,000	\$0	\$5,000	\$0
Interest - 05/01	\$132,413	\$0	\$132,413	\$132,413	\$129,906
Principal - 05/01	\$255,000	\$0	\$255,000	\$255,000	\$260,000
Special Call - 05/01	\$0	\$0	\$10,000	\$10,000	\$0
TOTAL EXPENDITURES	\$519,825	\$137,413	\$397,413	\$534,825	\$519,813
Other Sources and Uses					
Interfund Transfer ⁽²⁾	(\$7,563)	(\$2,697)	\$0	(\$2,697)	\$0
TOTAL OTHER SOURCES AND USES	(\$7,563)	(\$2,697)	\$0	(\$2,697)	\$0
EXCESS REVENUES	\$132,324	\$518,916	(\$388,957)	\$129,959	\$130,432

11/19 Interest **\$ 126,981.25**

Parcel	Unit Count	Gross Annual A Assessment	Total
Single Family	371	\$1,514.20	\$561,768.20
Single Family ⁽³⁾	1	\$0.00	\$0.00
Multi-Family ⁽⁴⁾	204	\$0.00	\$0.00
Total	576		\$561,768.20

Net Assessment	\$519,636
Plus Collection Fees & Discounts (7.5%)	\$42,133
Gross Assessment	\$561,768

⁽¹⁾ Carry forward surplus is net of the reserve requirement.

⁽²⁾ After completion of the Construction Project, excess Revenues are transferred to the General account for redemption on bonds.

⁽³⁾ One single family assessment has paid off their debt assessment.

⁽⁴⁾ Multi-Family Unit assessments were prepaid with a Special Call on May 1, 2008.

Wynnfield Lakes
Community Development District
 Series 2014 Special Assessment Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/18	\$ 6,475,000.00	\$ -	\$ 129,906.25	\$ 129,906.25
05/01/19	\$ 6,475,000.00	\$ 260,000.00	\$ 129,906.25	\$ -
11/01/19	\$ 6,215,000.00	\$ -	\$ 126,981.25	\$ 516,887.50
05/01/20	\$ 6,215,000.00	\$ 265,000.00	\$ 126,981.25	\$ -
11/01/20	\$ 5,950,000.00	\$ -	\$ 123,503.13	\$ 515,484.38
05/01/21	\$ 5,950,000.00	\$ 275,000.00	\$ 123,503.13	\$ -
11/01/21	\$ 5,675,000.00	\$ -	\$ 119,378.13	\$ 517,881.26
05/01/22	\$ 5,675,000.00	\$ 275,000.00	\$ 119,378.13	\$ -
11/01/22	\$ 5,400,000.00	\$ -	\$ 114,909.38	\$ 509,287.51
05/01/23	\$ 5,400,000.00	\$ 290,000.00	\$ 114,909.38	\$ -
11/01/23	\$ 5,110,000.00	\$ -	\$ 109,834.38	\$ 514,743.76
05/01/24	\$ 5,110,000.00	\$ 305,000.00	\$ 109,834.38	\$ -
11/01/24	\$ 4,805,000.00	\$ -	\$ 104,306.25	\$ 519,140.63
05/01/25	\$ 4,805,000.00	\$ 315,000.00	\$ 104,306.25	\$ -
11/01/25	\$ 4,490,000.00	\$ -	\$ 98,400.00	\$ 517,706.25
05/01/26	\$ 4,490,000.00	\$ 325,000.00	\$ 98,400.00	\$ -
11/01/26	\$ 4,165,000.00	\$ -	\$ 91,900.00	\$ 515,300.00
05/01/27	\$ 4,165,000.00	\$ 340,000.00	\$ 91,900.00	\$ -
11/01/27	\$ 3,825,000.00	\$ -	\$ 84,675.00	\$ 516,575.00
05/01/28	\$ 3,825,000.00	\$ 355,000.00	\$ 84,675.00	\$ -
11/01/28	\$ 3,470,000.00	\$ -	\$ 77,131.25	\$ 516,806.25
05/01/29	\$ 3,470,000.00	\$ 370,000.00	\$ 77,131.25	\$ -
11/01/29	\$ 3,100,000.00	\$ -	\$ 69,268.75	\$ 516,400.00
05/01/30	\$ 3,100,000.00	\$ 385,000.00	\$ 69,268.75	\$ -
11/01/30	\$ 2,715,000.00	\$ -	\$ 61,087.50	\$ 515,356.25
05/01/31	\$ 2,715,000.00	\$ 405,000.00	\$ 61,087.50	\$ -
11/01/31	\$ 2,310,000.00	\$ -	\$ 51,975.00	\$ 518,062.50
05/01/32	\$ 2,310,000.00	\$ 420,000.00	\$ 51,975.00	\$ -
11/01/32	\$ 1,890,000.00	\$ -	\$ 42,525.00	\$ 514,500.00
05/01/33	\$ 1,890,000.00	\$ 440,000.00	\$ 42,525.00	\$ -
11/01/33	\$ 1,450,000.00	\$ -	\$ 32,625.00	\$ 515,150.00
05/01/34	\$ 1,450,000.00	\$ 460,000.00	\$ 32,625.00	\$ -
11/01/34	\$ 990,000.00	\$ -	\$ 22,275.00	\$ 514,900.00
05/01/35	\$ 990,000.00	\$ 485,000.00	\$ 22,275.00	\$ -
11/01/35	\$ 505,000.00	\$ -	\$ 11,362.50	\$ 518,637.50
05/01/36	\$ 505,000.00	\$ 505,000.00	\$ 11,362.50	\$ -
11/01/36	\$ -	\$ -	\$ -	\$ 516,362.50
		\$ 6,475,000.00	\$ 2,944,087.54	\$ 9,419,087.54

Wynnfield Lakes
Community Development District

Capital Reserve Fund

<i>Description</i>	<i>Adopted Budget FY 2018</i>	<i>Actual Thru 3/31/2018</i>	<i>Projected Next 6 Months</i>	<i>Total Projected 9/30/2018</i>	<i>Approved Budget FY 2019</i>
Revenues					
Interest Income	\$50	\$1,127	\$1,127	\$2,255	\$350
Capital Reserve Funding - Transfer In	\$47,319	\$47,319	\$0	\$47,319	\$42,176
Carry Forward Surplus	\$152,000	\$152,121	\$0	\$152,121	\$186,277
TOTAL REVENUES	\$199,370	\$200,568	\$1,127	\$201,695	\$228,802
Expenditures					
Capital Outlay	\$15,000	\$4,690	\$10,310	\$15,000	\$15,000
Other Current Charges	\$350	\$203	\$216	\$419	\$350
TOTAL EXPENDITURES	\$15,350	\$4,893	\$10,526	\$15,419	\$15,350
EXCESS REVENUES	\$184,020	\$195,675	(\$9,399)	\$186,277	\$213,452

A.

RESOLUTION 2018-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2018, submitted to the Board of Supervisors (“**Board**”) of the Wynnfield Lakes Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2018 and ending September 30, 2019 (“**Fiscal Year 2018/2019**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Wynnfield Lakes Community Development District for the Fiscal Year Ending September 30, 2019.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2018/2019, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2018/2019 or within 60 days following the end of the Fiscal Year 2018/2019 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 18TH DAY OF JULY, 2018.

ATTEST:

**WYNNFIELD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

B.

RESOLUTION 2018-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE WYNNFIELD LAKES COMMUNITY
DEVELOPMENT DISTRICT MAKING A
DETERMINATION OF BENEFIT AND IMPOSING
SPECIAL ASSESSMENTS FOR FISCAL YEAR 2018/2019;
PROVIDING FOR THE COLLECTION AND
ENFORCEMENT OF SPECIAL ASSESSMENTS;
CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR
AMENDMENTS TO THE ASSESSMENT ROLL;
PROVIDING A SEVERABILITY CLAUSE; AND
PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Wynnfield Lakes Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Duval County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2018 and ending September 30, 2019 (“**Fiscal Year 2018/2019**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2018/2019; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Wynnfield Lakes Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 18th day of July, 2018.

ATTEST:

**WYNNFIELD LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll

SEVENTH ORDER OF BUSINESS



WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL REPORT
Year Ended September 30, 2017

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Wynnfield Lakes Community Development District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the *Wynnfield Lakes Community Development District* (the "District"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

MCDIRMIT DAVIS & COMPANY, LLC

934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2017, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 3, 2018, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McDiarmid Davis & Company, LLC

Orlando, Florida
May 3, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the *Wynnfield Lakes Community Development District* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2017. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The liabilities of the District exceeded its assets and deferred outflows of resources at September 30, 2017 by \$3,286,623, a decrease in the deficit of \$82,952 in comparison with the prior year.
- At September 30, 2017, the District's governmental funds reported a combined fund balance of \$670,079, an increase of \$11,225 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Wynnfield Lakes Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government and maintenance and operations related functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Fund Financial Statements

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

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

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

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

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

Notes to Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$(3,286,623) at September 30, 2017. The following analysis focuses on the net position of the District's governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis (Continued):

Wynnfield Lakes Community Development District Statement of Net Position

	September 30, 2017	September 30, 2016
Assets, excluding capital assets	\$ 696,878	\$ 689,225
Capital Assets, net of depreciation	<u>2,587,558</u>	<u>2,755,695</u>
Total assets	<u>3,284,436</u>	<u>3,444,920</u>
Deferred Outflows of Resources	<u>261,741</u>	<u>271,497</u>
Liabilities, excluding long-term liabilities	137,143	142,174
Long-term Liabilities	<u>6,695,657</u>	<u>6,943,818</u>
Total liabilities	<u>6,832,800</u>	<u>7,085,992</u>
Net Position:		
Net investment in capital assets	(3,846,358)	(3,916,626)
Restricted for debt service	289,810	284,859
Unrestricted	<u>269,925</u>	<u>262,192</u>
Total net position	<u>\$ (3,286,623)</u>	<u>\$ (3,369,575)</u>

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2017 and 2016.

Changes in Net Position Year ended September 30,

	2017	2016
Revenues:		
Program revenues	\$ 996,524	\$ 972,340
General revenues	<u>4,449</u>	<u>2,951</u>
Total revenues	<u>1,000,973</u>	<u>975,291</u>
Expenses:		
General government	114,427	120,514
Maintenance and operations	525,133	697,480
Interest on long-term debt	<u>278,461</u>	<u>281,525</u>
Total expenses	<u>918,021</u>	<u>1,099,519</u>
Change in net position	82,952	(124,228)
Net position - beginning of year	<u>(3,369,575)</u>	<u>(3,245,347)</u>
Net position - ending	<u>\$ (3,286,623)</u>	<u>\$ (3,369,575)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2017 was \$918,021. The majority of these costs are comprised of interest on long-term debt and maintenance and operations expenses.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2017, the District's governmental funds reported combined ending fund balances of \$670,079. Of this total, \$15,147 is nonspendable, \$152,121 is assigned and \$102,657 is unassigned and available for spending at the District's discretion. The remainder of the fund balance \$400,154 is restricted to pay debt service.

The fund balance of the general fund increased \$7,733 due to a decrease in expenditures. The debt service fund balance increased \$3,492.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There was one amendment to the September 30, 2017 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets - At September 30, 2017, the District had \$2,587,558 invested in capital assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt - At September 30, 2017, the District had \$6,745,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to the financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact the *Wynnfield Lakes Community Development District's* Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

FINANCIAL STATEMENTS

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2017

	Governmental Activities
Assets:	
Cash	\$ 44,619
Investments	236,937
Interest receivable	318
Prepaid costs	15,147
Restricted assets:	
Temporarily restricted investments	399,857
Capital assets:	
Capital assets not being depreciated	400,000
Capital assets being depreciated, net	<u>2,187,558</u>
Total assets	<u>3,284,436</u>
Deferred Outflows of Resources:	
Deferred charge on refunding	<u>261,741</u>
Liabilities:	
Accounts payable and accrued expenses	26,799
Accrued interest payable	110,344
Noncurrent liabilities:	
Due within one year	255,000
Due in more than one year	<u>6,440,657</u>
Total liabilities	<u>6,832,800</u>
Net Position:	
Net investment in capital assets	(3,846,358)
Restricted for debt service	289,810
Unrestricted	<u>269,925</u>
Total net position	<u>\$ (3,286,623)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
				<u>Governmental Activities</u>
Governmental activities:				
General government	\$ 114,427	\$ 84,870	\$ -	\$ (29,557)
Maintenance and operations	525,133	387,534	-	(137,599)
Interest on long-term debt	278,461	521,203	2,917	245,659
Total governmental activities	<u>\$ 918,021</u>	<u>\$ 993,607</u>	<u>\$ 2,917</u>	<u>78,503</u>
General Revenues:				
Investment income				1,874
Miscellaneous				2,575
Total general revenues				<u>4,449</u>
Change in net position				82,952
Net Position - beginning				<u>(3,369,575)</u>
Net Position - ending				<u>\$ (3,286,623)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2017

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Assets:			
Cash	\$ 44,619	\$ -	\$ 44,619
Investments	236,937	399,857	636,794
Interest receivable	21	297	318
Prepaid costs	15,147	-	15,147
Total assets	<u>\$ 296,724</u>	<u>\$ 400,154</u>	<u>\$ 696,878</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued expenses	\$ 26,799	\$ -	\$ 26,799
Total liabilities	<u>26,799</u>	<u>-</u>	<u>26,799</u>
Fund Balances:			
Nonspendable- prepaid costs	15,147	-	15,147
Restricted for:			
Debt service	-	400,154	400,154
Assigned:			
Capital reserves	152,121	-	152,121
Unassigned	102,657	-	102,657
Total fund balances	<u>269,925</u>	<u>400,154</u>	<u>670,079</u>
Total liabilities and fund balances	<u>\$ 296,724</u>	<u>\$ 400,154</u>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			2,587,558
Deferred charges on refunding, which are expenditures in the funds, are deferred and amortized over the life of the bonds.			261,741
Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.			
Accrued interest payable		(110,344)	
Bonds payable		<u>(6,695,657)</u>	<u>(6,806,001)</u>
Net Position of Governmental Activities			<u><u>\$ (3,286,623)</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended September 30, 2017

	General	Debt Service	Total Governmental Funds
Revenues:			
Special assessments	\$ 472,404	\$ 521,203	\$ 993,607
Miscellaneous and investment income	4,449	2,917	7,366
Total revenues	476,853	524,120	1,000,973
Expenditures:			
Current:			
General government	114,427	-	114,427
Maintenance and operations	329,306	-	329,306
Debt service:			
Interest	-	268,325	268,325
Principal	-	250,000	250,000
Capital outlay	27,690	-	27,690
Total expenditures	471,423	518,325	989,748
Excess (Deficit) of Revenues Over Expenditures	5,430	5,795	11,225
Other Financing Sources (Uses):			
Transfers in	2,303	-	2,303
Transfers out	-	(2,303)	(2,303)
Total other financing sources (uses)	2,303	(2,303)	-
Net change in fund balances	7,733	3,492	11,225
Fund Balances - beginning of year	262,192	396,662	658,854
Fund Balances - end of year	<u>\$ 269,925</u>	<u>\$ 400,154</u>	<u>\$ 670,079</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

Year Ended September 30, 2017

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds (page 10)	\$	11,225
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statements; however, it is reported as an expense in the statement of activities.

Capital outlay	26,340	
Depreciation expense	<u>(194,477)</u>	(168,137)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	250,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	1,459	
Amortization of deferred charges in refunding	(9,756)	
Amortization of bond discount	<u>(1,839)</u>	<u>(10,136)</u>

Change in Net Position of Governmental Activities (page 8)	\$	<u><u>82,952</u></u>
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The accompanying Notes to Financial Statements are an integral part of this statement.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 471,041	\$ 472,404	\$ 472,404	\$ -
Miscellaneous and Investment Income	315	4,430	4,449	19
Total revenues	471,356	476,834	476,853	19
Expenditures:				
Current:				
General government	110,503	106,438	114,427	(7,989)
Operation and maintenance	322,173	335,441	329,306	6,135
Capital outlay	15,000	27,690	27,690	-
Total expenditures	447,676	469,569	471,423	(1,854)
Excess (Deficit) of Revenues Over Expenditures	23,680	7,265	5,430	(1,835)
Other Financing Sources (Uses):				
Transfers In	-	2,303	2,303	-
Net change in fund balance	23,680	9,568	7,733	(1,835)
Fund Balance - beginning	262,192	262,192	262,192	-
Fund Balance - ending	<u>\$ 285,872</u>	<u>\$ 271,760</u>	<u>\$ 269,925</u>	<u>\$ (1,835)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

Wynnfield Lakes Community Development District, (the "District") was established by the City of Jacksonville, Florida, City Ordinance 2005-580-E enacted on August 1, 2005 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and collect non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. At present, the Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for, among other things:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39 and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued):

Government-Wide and Fund Financial Statements

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued):

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets - These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments - The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

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

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., utilities system, stormwater system, landscaping and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Entry Features	15
Recreation Facility	20
Stormwater System	25
Equipment	5-10

Long Term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has only one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2017.

Net Position Flow Assumption - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Fund Balance Policies - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above and additional action is essential to either remove or revise a commitment.

Other Disclosures

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 2 - Stewardship, Compliance and Accountability:

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board proposed budgets for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain public comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. Subject to certain limited exceptions set forth in the District's appropriation resolutions adopted each year, all budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Expenditures in Excess of Appropriations

The General Fund had expenditures in excess of appropriations of \$1,854.

Note 3 - Deposits and Investments:

Deposits

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 3 - Deposits and Investments (Continued):

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2017:

- Money market mutual funds of \$494,927 are valued using Level 2 inputs.

The District's investment policy is governed by State Statutes and the District Trust Indenture. This policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. The State Board of Administration Local Government Investment Pool (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories;
4. Direct obligations of the U.S. Treasury.

The SBA is not a registrant with the Securities and Exchange Commission (SEC); however, the State of Florida does provide oversight. The Board has adopted operating procedures consistent with the requirements for a 2a-7-like fund for the Florida Prime Fund; therefore, the pool net asset value per share can be used as fair value for financial reporting.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 3 - Deposits and Investments (Continued):

Investments (Continued):

Investments made by the District at September 30, 2017 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
U.S. Bank MM Fund	\$ 95,070	N/A	N/A
Fidelity Governmental Fund 57	399,857	AAAm	30 days
Local Government Investment Pool:			
Florida Prime	141,867	AAAm	51 days
	<u>\$ 636,794</u>		

Credit Risk:

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating.

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2017, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2017, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 3 - Deposits and Investments (Continued):

Investments (Continued):

Interest Rate Risk:

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

Note 4 - Capital Assets:

Capital asset activity for the year ended September 30, 2017 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$ 400,000	\$ -	\$ -	\$ 400,000
Total capital assets, not being depreciated	400,000	-	-	400,000
Capital Assets Being Depreciated:				
Landscaping/Entry features	174,796	-	-	174,796
Infrastructure-stormwater management	1,440,975	-	-	1,440,975
Recreational facilities	2,424,677	-	-	2,424,677
Equipment	26,339	26,340	-	52,679
Total capital assets, being depreciated	4,066,787	26,340	-	4,093,127
Less Accumulated Depreciation for:				
Landscaping/Entry features	(104,877)	(11,653)	-	(116,530)
Infrastructure-stormwater management	(518,751)	(57,639)	-	(576,390)
Recreational facilities	(1,084,742)	(121,234)	-	(1,205,976)
Equipment	(2,722)	(3,951)	-	(6,673)
Total accumulated depreciation	(1,711,092)	(194,477)	-	(1,905,569)
Total capital assets being depreciated, net	2,355,695	(168,137)	-	2,187,558
Governmental activities capital assets, net	\$ 2,755,695	\$ (168,137)	\$ -	\$ 2,587,558

Depreciation expense for 2017 in the amount of \$194,477 was charged to maintenance and operations. District improvements are substantially complete.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 5 - Long-Term Liabilities:

In August 2014, the District issued \$7,490,000 of Special Assessment Refunding Bonds, Series 2014. The 2014 Bonds are due May 1, 2036 with an interest rate Ranging from 1.0% to 4.5%. The Bonds were issued to refund the District's outstanding Special Assessment Bonds, Series 2005A and pay certain costs associated with the issuance of Bonds. Interest is paid semiannually on each May 1 and November 1. Principal on the Series 2014 Bonds is to be paid serially, commencing May 1, 2015.

The Series 2014 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2014 Bonds are subject to optional and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. This requirement has been met at September 30, 2017.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Payment of principal and interest on the 2014 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

Total principal and interest remaining on the Series 2005A Bonds at September 30, 2017 is \$9,958,362. For the year ended September 30, 2017, principal and interest paid was \$518,325 and total special assessment revenue pledged was \$521,203.

Long-term debt activity for the year ended September 30, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities:					
Bonds Payable:					
Series 2014	\$ 6,995,000	\$ -	\$ (250,000)	\$ 6,745,000	\$ 255,000
Discount	(51,182)	-	1,839	(49,343)	-
Governmental activity long-term liabilities	<u>\$ 6,943,818</u>	<u>\$ -</u>	<u>\$ (248,161)</u>	<u>\$ 6,695,657</u>	<u>\$ 255,000</u>

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2017

Note 5 - Long-Term Liabilities (Continued):

At September 30, 2017, the scheduled debt service requirements on the bonds payable were as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2018	\$ 255,000	\$ 264,825
2019	260,000	260,363
2020	265,000	254,512
2021	275,000	247,556
2022	285,000	239,306
2023 - 2027	1,575,000	1,039,825
2028 - 2032	1,940,000	689,400
2033 - 2036	1,890,000	217,575
	<u>\$ 6,745,000</u>	<u>\$ 3,213,362</u>

Note 6 - Management Company:

The District has contracted with a management company to perform management advisory services, which include financial advisory and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

Note 7 - Risk Management:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

COMPLIANCE SECTION

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

To the Board of Supervisors
Wynnfield Lakes Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the *Wynnfield Lakes Community Development District* (the "District") as of and for the year ended September 30, 2017, which collectively comprise the District's financial statements and have issued our report thereon dated May 3, 2018.

Internal Control Over Financial Reporting

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

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

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

MCDIRMIT DAVIS & COMPANY, LLC

934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

Compliance and Other Matters

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

Purpose of this Report

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

McDiarmid Davis & Company, LLC

Orlando, Florida
May 3, 2018

MANAGEMENT COMMENTS

Board of Supervisors
Wynnfield Lakes Community Development District

We have audited the financial statements of the *Wynnfield Lakes Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated May 3, 2018.

Auditor's Responsibility

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

Other Reports

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated May 3, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no such findings in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

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Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the *District's* financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the annual financial report for the District for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

McDiarmitt Davis & Company, LLC

Orlando, Florida
May 3, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Wynnfield Lakes Community Development District

We have examined *Wynnfield Lakes Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2017. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards issued by the Comptroller General of the United States*, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2017.

McDirmit Davis & Company, LLC

Orlando, Florida
May 3, 2018

MCDIRMIT DAVIS & COMPANY, LLC
934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
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To the Board of Supervisors
Wynnfield Lakes Community Development District

We have audited the financial statements of Wynnfield Lakes Community Development District (the "District") as of and for the year ended September 30, 2017, and have issued our report thereon dated May 3, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 2, 2015, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence

.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no identified misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 3, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

McDiarmid Davis & Company, LLC

Orlando, Florida

May 3, 2018

Wynnfield Lakes

Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092 ~ Phone: (904) 940-5850 ~ Fax: (904) 940-5899

May 3, 2018

McDermitt Davis & Company, LLC
934 North Magnolia Ave., Suite 100
Orlando, FL 32803

This representation letter is provided in connection with your audit of the governmental activities and each major fund of Wynnfield Lakes Community Development District as of September 30, 2017 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations of the various opinion units of Wynnfield Lakes Community Development District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 3, 2018.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated June 2, 2015 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

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Community Development District

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- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- We have reviewed capital assets and infrastructure for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment, if necessary.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:

Wynnfield Lakes

Community Development District

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- The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Wynnfield Lakes Community Development District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Wynnfield Lakes Community Development District is contingently liable.
- WE have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB

Wynnfield Lakes

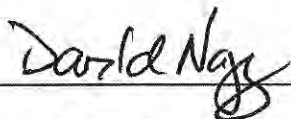
Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092 ~ Phone: (904) 940-5850 ~ Fax: (904) 940-5899

Statement No. 70. *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the District will make a payment on any guarantee.

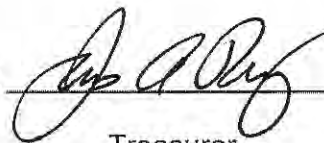
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Wynnfield Lakes Community Development District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed: _____



Title: _____ Secretary

Signed: _____



Title: _____ Treasurer

EIGHTH ORDER OF BUSINESS



June 28, 2018

Mr. Dave DeNagy
Wynnfield Lakes Community Development District
Town Center 1 at World Golf Village
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Subject: Proposal for Pond Bank Inspection and Engineering Services
Wynnfield Lakes – Pond Bank Inspections
Jacksonville, Florida
ECS Proposal No. 14139

Dear Mr. DeNagy:

ECS Florida, LLC (ECS) is pleased to present this proposal to provide the inspection and engineering services for the subject project.

PROJECT INFORMATION

Based on our discussion with Mr. Don Craig of England –Thims & Miller, Inc., we understand that residences of Wynnfield Lakes have concerns of erosion noted along the development's five pond banks since the time the development was constructed approximately 12 years ago. We understand the Wynnfield Lakes Community Development District would like to monitor, characterize, and evaluate the severity of the observed erosion of the pond banks through an initial engineering inspection and subsequent annual inspections. We were provided with a site plan highlighting the pond banks for the five (5) subject ponds. Based on our review of the plans and aerial photographs of the subject ponds, we estimate the walkable perimeter of the five ponds are approximately 715 feet, 4,265 feet, 1,300 feet, 1,800 feet, and 4,000 feet for a total of 12,080 feet (2.3 miles).

PROPOSED POND BANK INSPECTION SERVICES

The objective of the proposed pond bank inspection services is to monitor, characterize, and evaluate the severity of the observed erosion of the pond banks through an initial engineering inspection and subsequent annual pond bank inspections. A geotechnical engineer will perform an inspection of the pond banks (walk, observe, and document the conditions along the perimeter of each of the ponds) to document the existing surface conditions so they can be characterized and evaluated to provide delineated "condition" areas along the pond banks in our inspection and engineering report.

A geotechnical engineer, licensed in the State of Florida, will direct the pond bank inspection and submit the results of the inspection in a report containing the following:

1. A brief discussion of our understanding of the project information and current site conditions.
2. A presentation of the field inspection methodology used.
3. A presentation of the existing on-site conditions, such as topography, surface vegetation, etc. as they relate to the pond banks.

4. A delineated characterization of the observed pond bank conditions observed during the engineering inspection (shown in drawings in the engineering report). Representative photographs of the conditions encountered at each pond bank will be presented in the report.
5. A discussion of any observed critical areas of the pond banks that we recommend attention be taken along with recommended additional actions to be performed.

Subsequent annual inspections and reports will be performed similar to the initial inspection with the inspection report noting any pond bank conditions that were observed to have significantly changed since the time of the previous inspection.

COMPENSATION FOR SERVICES

Based on the scope of the inspection and engineering services outlined above, we propose to complete our services for the following lump sum fees:

- | | |
|---|--------------------------------|
| • Initial Pond Bank Inspection and Report | \$2,750 |
| • Annual Inspections and Report After Initial Inspection | \$1,800/per inspection* |

*Note the fees quoted are effective for 3 years (through 2021)

Our work will be performed in accordance with our Terms and Conditions, a copy of which is attached and made part of this proposal.

SCHEDULING AND AUTHORIZATION

We can initiate the pond bank inspections within **one week** after receiving notice to proceed. A returned copy of the attached authorization sheet, dated and signed by a responsible signatory, and any required Credit Application or fees, will formally authorize the proposed geotechnical exploration. Preliminary verbal results can be provided within 1 to 2 days after completion of the inspection. The written inspection report will be submitted within two weeks after completion of the field visit.

CLOSURE

We appreciate this opportunity to provide this proposal to perform the pond bank inspections for this project. If you have any questions concerning this proposal, or if we can serve you in any other way, please contact me.

Respectfully submitted,

ECS FLORIDA, LLC



David W. Spangler, P.E.
Geotechnical Department Manager



Authorization for Geotechnical Engineering Services
Wynnfield Lakes – Pond Bank Inspections
Jacksonville, Florida
ECS Proposal No. 14139

Signature of Authorized Representative: _____

Name (Printed): _____

Title: _____

Company: _____

Date Authorized: _____

Billing and Invoicing Information (if different from addressee)

Company Name: _____

Company Address: _____

Attn. (Contact's Name): _____ Email: _____

Phone No.: _____ Fax No.: _____

FEDERAL TAX ID NO. _____

Send Additional Reports To:

Company Name: _____

Company Address: _____

Attn. (Contact's Name): _____ Email: _____

Phone No.: _____ Fax No.: _____

Copies to Others (Include names and physical or e-mail addresses below):

For new clients that have not established a credit history with us, ECS may require a completed Credit Application and may require a retainer be paid prior to beginning our work



ECS FLORIDA, LLC

TERMS AND CONDITIONS OF SERVICE

The professional services ("Services") to be provided by ECS Florida, LLC ("ECS") pursuant to the Proposal shall be provided in accordance with these Terms and Conditions of Service ("Terms"), including any addenda as may be incorporated or referenced in writing and shall form the Agreement between ECS and CLIENT.

1.0 INDEPENDENT CONSULTANT STATUS - ECS shall serve as an independent professional consultant to CLIENT for Services on the Project and shall have control over, and responsibility for, the means and methods for providing the Services identified in the Proposal, including the retention of Subcontractors and Subconsultants

2.0 SCOPE OF SERVICES - It is understood that the fees, reimbursable expenses and time schedule defined in the Proposal are based on information provided by CLIENT and/or CLIENT'S, agents, contractors and consultants ("Contractors"). CLIENT acknowledges that if this information is not current, is incomplete or inaccurate, if conditions are discovered that could not be reasonably foreseen, or if CLIENT orders additional services, the scope of services will change, even while the Services are in progress.

3.0 STANDARD OF CARE

3.1 In fulfilling its obligations and responsibilities enumerated in the Proposal, ECS shall be expected to comply with and its performance evaluated in light of the standard of care expected of professionals in the industry performing similar services on projects of like size and complexity at that time in the region (the "Standard of Care"). Nothing contained in the Proposal, the agreed-upon scope of Services, these Terms or any ECS report, opinion, plan or other document prepared by ECS shall constitute a warranty or guarantee of any nature whatsoever.

3.2 CLIENT understands and agrees that ECS will rely on the facts learned from data gathered during performance of Services as well as those facts provided by the CLIENT. CLIENT acknowledges that such data collection is limited to specific areas that are sampled, bored, tested, observed and/or evaluated. Consequently, CLIENT waives any and all claims based upon erroneous facts provided by the CLIENT, facts subsequently learned or regarding conditions in areas not specifically sampled, bored, tested, observed or evaluated by ECS.

3.3 If a situation arises that causes ECS to believe compliance with CLIENT'S directives would be contrary to sound engineering practices, would violate applicable laws, regulations or codes, or will expose ECS to legal claims or charges, ECS shall so advise CLIENT. If ECS' professional judgment is rejected, ECS shall have the right to terminate its Services in accordance with the provisions of Section 25.0, below.

3.4 If CLIENT decides to disregard ECS' recommendations with respect to complying with applicable laws or regulations, ECS shall determine if applicable law requires ECS to notify the appropriate public officials. CLIENT agrees that such determinations are ECS' sole right to make.

4.0 CLIENT DISCLOSURES

4.1 Where the Services requires ECS to penetrate a surface, CLIENT shall furnish and/or shall direct CLIENT'S or CLIENT'S Contractors to furnish ECS information identifying the type and location of utility lines and other man-made objects known, suspected, or assumed to be located beneath or behind the Site's surface. ECS shall be entitled to rely on such information for completeness and accuracy without further investigation, analysis, or evaluation.

4.2 "Hazardous Materials" shall include but not be limited to any substance that poses or may pose a present or potential hazard to human health or the environment whether contained in a product, material, by-product, waste, or sample, and whether it exists in a solid, liquid, semi-solid or gaseous form. CLIENT shall notify ECS of any known, assumed, or suspected regulated, contaminated, or other similar Hazardous Materials that may exist at the Site prior to ECS mobilizing to the Site.

4.3 If any Hazardous Materials are discovered, or are reasonably suspected by ECS after its Services begin, ECS shall be entitled to amend the scope of Services and adjust its fees or fee schedule to reflect the additional work or personal protective equipment and/or safety precautions required by the existence of such Hazardous Materials.

5.0 INFORMATION PROVIDED BY OTHERS - CLIENT waives, releases and discharges ECS from and against any claim for damage, injury or loss allegedly arising out of or in connection with errors, omissions, or inaccuracies in documents and other information in any form provided to ECS by CLIENT or CLIENT'S Contractors, including such information that becomes incorporated into ECS documents.

6.0 CONCEALED RISKS - CLIENT acknowledges that special risks are inherent in sampling, testing and/or evaluating concealed conditions that are hidden from view and/or neither readily apparent nor easily accessible, e.g., subsurface conditions, conditions behind a wall, beneath a floor, or above a ceiling. Such circumstances require that certain assumptions be made regarding existing conditions, which may not be verifiable without expending additional sums of money or destroying otherwise adequate or serviceable portions of a building or component thereof. Accordingly, ECS shall not be responsible for the verification of such conditions unless verification can be made by simple visual observation. CLIENT agrees to bear any and all costs, losses, damages and expenses (including, but not limited to, the cost of ECS' additional services) in any way arising from or in connection with the existence or discovery of such concealed or unknown conditions.

7.0 RIGHT OF ENTRY/DAMAGE RESULTING FROM SERVICES

7.1 CLIENT warrants that it possesses the authority to grant ECS right of entry to the site for the performance of Services. CLIENT hereby grants ECS and its agents, subcontractors and/or subconsultants ("Subconsultants"), the right to enter from time to time onto the property in order for ECS to perform its Services. CLIENT agrees to indemnify and hold ECS and its Subconsultants harmless from any claims arising from allegations that ECS trespassed or lacked authority to access the Site.

7.2 CLIENT warrants that it possesses all necessary permits, licenses and/or utility clearances for the Services to be provided by ECS except where ECS' Proposal explicitly states that ECS will obtain such permits, licenses, and/or utility clearances.

7.3 ECS will take reasonable precautions to limit damage to the Site and its improvements during the performance of its Services. CLIENT understands that the use of exploration, boring, sampling, or testing equipment will cause damage to the Site. The correction and restoration of such common damage is CLIENT'S responsibility unless specifically included in ECS' Proposal.

7.4 CLIENT agrees that it will not bring any claims for liability or for injury or loss against ECS arising from (i) procedures associated with the exploration, sampling or testing activities at the Site, (ii) discovery of Hazardous Materials or suspected Hazardous Materials, or (iii) ECS' findings, conclusions, opinions, recommendations, plans, and/or specifications related to discovery of contamination.

8.0 UNDERGROUND UTILITIES

8.1 ECS shall exercise the Standard of Care in evaluating client-furnished information as well as information readily and customarily available from public utility locating services (the "Underground Utility Information") in its effort to identify underground utilities. The extent of such evaluations shall be at ECS' sole discretion.

8.2 CLIENT recognizes that the Underground Utility Information provided to or obtained by ECS may contain errors or be incomplete. CLIENT understands that ECS may be unable to identify the locations of all subsurface utility lines and man-made features.

8.3 CLIENT waives, releases, and discharges ECS from and against any claim for damage, injury or loss allegedly arising from or related to subterranean structures (pipes, tanks, cables, or other utilities, etc.) which are not called to ECS' attention in writing by CLIENT, not correctly shown on the Underground Utility Information and/or not properly marked or located by the utility owners, governmental or quasi-governmental locators, or private utility locating services as a result of ECS' or ECS' Subconsultant's request for utility marking services made in accordance with local industry standards.

9.0 SAMPLES

9.1 Soil, rock, water, building materials and/or other samples and sampling by-products obtained from the Site are and remain the property of CLIENT. Unless other arrangements are requested by CLIENT and mutually agreed upon by ECS in writing, ECS will retain samples not consumed in laboratory testing for up to sixty (60) calendar days after the first issuance of any document containing data obtained from such samples. Samples consumed by laboratory testing procedures will not be stored.

9.2 Unless CLIENT directs otherwise, and excluding those issues covered in Section 10.0, CLIENT authorizes ECS to dispose of CLIENT'S non-hazardous samples and sampling or testing by-products in accordance with applicable laws and regulations.

10.0 ENVIRONMENTAL RISKS

10.1 When Hazardous Materials are known, assumed, suspected to exist, or discovered at the Site, ECS will endeavor to protect its employees and address public health, safety, and environmental issues in accordance with the Standard of Care. CLIENT agrees to compensate ECS for such efforts.

10.2 When Hazardous Materials are known, assumed, or suspected to exist, or discovered at the Site, ECS and/or ECS' subcontractors will exercise the Standard of Care in containerizing and labeling such Hazardous Materials in accordance with applicable laws and regulations, and will leave the containers on Site. CLIENT is responsible for the retrieval, removal, transport and disposal of such contaminated samples, and sampling process byproducts in accordance with applicable law and regulation.

10.3 Unless explicitly stated in the Scope of Services, ECS will neither subcontract for nor arrange for the transport, disposal, or treatment of Hazardous Materials. At CLIENT'S written request, ECS may assist CLIENT in identifying appropriate alternatives for transport, off-site treatment, storage, or disposal of such substances, but CLIENT shall be solely responsible for the final selection of methods and firms to provide such services. CLIENT shall sign all manifests for the disposal of substances affected by contaminants and shall otherwise exercise prudence in arranging for lawful disposal.

10.4 In those instances where ECS is expressly retained by CLIENT to assist CLIENT in the disposal of Hazardous Materials, samples, or wastes as part of the Proposal, ECS shall do so only as CLIENT'S agent (notwithstanding any other provision of this Agreement to the contrary). ECS will not assume the role of, nor be considered a generator, storer, transporter, or disposer of Hazardous Materials.

10.5 Subsurface sampling may result in unavoidable cross-contamination of certain subsurface areas, as when a probe or excavation/boring device moves through a contaminated zone and links it to an aquifer, underground stream, pervious soil stratum, or other hydrous body not previously contaminated, or connects an uncontaminated zone with a contaminated zone. Because sampling is an essential element of the Services indicated herein, CLIENT agrees this risk cannot be eliminated. Provided such services were performed in accordance with the Standard of Care, CLIENT waives, releases and discharges ECS from and against any claim for damage, injury, or loss allegedly arising from or related to such cross-contamination.

10.6 CLIENT understands that a Phase I Environmental Site Assessment (ESA) is conducted solely to permit ECS to render a professional opinion about the likelihood of the site having a Recognized Environmental Condition on, in, beneath, or near the Site at the time the Services are conducted. No matter how thorough a Phase I ESA study may be, findings derived from its conduct are highly limited and ECS

cannot know or state for an absolute fact that the Site is unaffected or adversely affected by one or more Recognized Environmental Conditions. CLIENT represents and warrants that it understands the limitations associated with Phase I ESAs.

11.0 OWNERSHIP OF DOCUMENTS

- 11.1 ECS shall be deemed the author and owner (or licensee) of all documents, technical reports, letters, photos, boring logs, field data, field notes, laboratory test data, calculations, designs, plans, specifications, reports, or similar documents and estimates of any kind furnished by it [the "Documents of Service"] and shall retain all common law, statutory and other reserved rights, including copyrights. CLIENT shall have a limited, non-exclusive license to use copies of the Documents of Service provided to it in connection with its Project for which the Documents of Service are provided until the completion of the Project.
- 11.2 ECS' Services are performed and Documents of Service are provided for the CLIENT'S sole use. CLIENT understands and agrees that any use of the Documents of Service by anyone other than the CLIENT and its Contractors is not permitted. CLIENT further agrees to indemnify and hold ECS harmless for any errors, omissions or damage resulting from its contractors' use of ECS' Documents of Service.
- 11.3 Without ECS' prior written consent, CLIENT agrees to not use ECS' Documents of Service for the Project if the Project is subsequently modified in scope, structure or purpose. Any reuse without ECS' written consent shall be at CLIENT'S sole risk and without liability to ECS or its Subconsultants. CLIENT agrees to indemnify and hold ECS harmless for any errors, omissions or Damage resulting from its use of ECS' Documents of Service after any modification in scope, structure or purpose.
- 11.4 CLIENT agrees to not make any modification to the Documents of Service without the prior written authorization of ECS. To the fullest extent permitted by law, CLIENT agrees to indemnify, defend, and hold ECS harmless from any damage, loss, claim, liability or cost (including reasonable attorneys' fees and defense costs) arising out of or in connection with any unauthorized modification of the Documents of Service by CLIENT or any person or entity that acquires or obtains the Documents of Service from or through CLIENT. CLIENT represents and warrants that the Documents of Service shall be used only as submitted by ECS.

12.0 SAFETY

- 12.1 Unless expressly agreed to in writing in its Proposal, CLIENT agrees that ECS shall have no responsibility whatsoever for any aspect of site safety other than for its own employees. Nothing herein shall be construed to relieve CLIENT and/or its Contractors from their responsibility for site safety. CLIENT also represents and warrants that the General Contractor is solely responsible for Project site safety and that ECS personnel may rely on the safety measures provided by the General Contractor.
- 12.2 In the event ECS assumes in writing limited responsibility for specified safety issues, the acceptance of such responsibilities does not and shall not be deemed an acceptance of responsibility for any other non-specified safety issues, including, but not limited to those relating to excavating, fall protection, shoring, drilling, backfilling, blasting, or other construction activities.

13.0 CONSTRUCTION TESTING AND REMEDIATION SERVICES

- 13.1 CLIENT understands that construction testing and observation services are provided in an effort to reduce, but cannot eliminate, the risk of problems arising during or after construction or remediation. CLIENT agrees that the provision of such Services does not create a warranty or guarantee of any type.
- 13.2 Monitoring and/or testing services provided by ECS shall not in any way relieve the CLIENT'S contractor(s) from their responsibilities and obligations for the quality or completeness of construction as well as their obligation to comply with applicable laws, codes, and regulations.
- 13.3 ECS has no responsibility whatsoever for the means, methods, techniques, sequencing or procedures of construction selected, for safety precautions and programs incidental to work or services provided by any contractor or other consultant. ECS does not and shall not have or accept authority to supervise, direct, control, or stop the work of any of CLIENT'S Contractors or any of their subcontractors.
- 13.4 ECS strongly recommends that CLIENT retain ECS to provide construction monitoring and testing services on a full time basis to lower the risk of defective or incomplete work being installed by CLIENT'S Contractors. If CLIENT elects to retain ECS on a part-time or on-call basis for any aspect of construction monitoring and/or testing, CLIENT accepts the risk that a lower level of construction quality may occur and that defective or incomplete work may result and not be detected by ECS' part time monitoring and testing in exchange for CLIENT'S receipt of an immediate cost savings. Unless the CLIENT can show that ECS' errors or omissions are contained in ECS' reports, CLIENT waives, releases and discharges ECS from and against any other claims for errors, omissions, damages, injuries, or loss alleged to arise from defective or incomplete work that was monitored or tested by ECS on a part-time or on-call basis. Except as set forth in the preceding sentence, CLIENT agrees to indemnify and hold ECS harmless from all Damages, costs, and attorneys' fees, for any claims alleging errors, omissions, damage, injury or loss allegedly resulting from work that was monitored or tested by ECS on a part-time or on-call basis.

- 14.0 **CERTIFICATIONS** - CLIENT may request, or governing jurisdictions may require, ECS to provide a "certification" regarding the Services provided by ECS. Any "certification" required of ECS by the CLIENT or jurisdiction(s) having authority over some or all aspects of the Project shall consist of ECS' inferences and professional opinions based on the limited sampling, observations, tests, and/or analyses performed by ECS at discrete locations and times. Such "certifications" shall constitute ECS' professional opinion of a condition's existence, but ECS does not guarantee that such condition exists, nor does it relieve other parties of the responsibilities or obligations such parties have with respect to the possible existence of such a condition. CLIENT agrees it cannot make the resolution of any dispute with ECS or payment of any amount due to ECS contingent upon ECS signing any such "certification."

15.0 BILLINGS AND PAYMENTS

- 15.1 Billings will be based on the unit rates, plus travel costs, and other reimbursable expenses as stated in the professional fees section of the Proposal. Any estimate of

professional fees stated shall not be considered as a not-to-exceed or lump sum amount unless otherwise explicitly stated. CLIENT understands and agrees that even if ECS agrees to a lump sum or not-to-exceed amount, that amount shall be limited to number of hours, visits, trips, tests, borings, or samples stated in the Proposal.

- 15.2 CLIENT agrees that all professional fees and other unit rates may be adjusted annually to account for inflation based on the most recent 12-month average of the Consumer Price Index (CPI-U) for all items as established by www.bls.gov when the CPI-U exceeds an annual rate of 2.0%.
- 15.3 Should ECS identify a Changed Condition(s), ECS shall notify the CLIENT of the Changed Condition(s). ECS and CLIENT shall promptly and in good faith negotiate an amendment to the scope of Services, professional fees, and time schedule.
- 15.4 CLIENT recognizes that time is of the essence with respect to payment of ECS' invoices, and that timely payment is a material consideration for this Agreement. All payment shall be in U.S. funds drawn upon U.S. banks and in accordance with the rates and charges set forth in the professional Fees. Invoices are due and payable upon receipt.
- 15.5 If CLIENT disputes all or part of an invoice, CLIENT shall provide ECS with written notice stating in detail the facts of the dispute within fifteen (15) calendar days of the invoice date. CLIENT agrees to pay the undisputed amount of such invoice promptly.
- 15.6 ECS reserves the right to charge CLIENT an additional charge of one-and-one-half (1.5) percent (or the maximum percentage allowed by Law, whichever is lower) of the invoiced amount per month for any payment received by ECS more than thirty (30) calendar days from the date of the invoice, excepting any portion of the invoiced amount in dispute. All payments will be applied to accrued interest first and then to the unpaid principal amount. Payment of invoices shall not be subject to unilateral discounting or set-offs by CLIENT.
- 15.7 CLIENT agrees that its obligation to pay for the Services is not contingent upon CLIENT'S ability to obtain financing, zoning, approval of governmental or regulatory agencies, permits, final adjudication of a lawsuit, CLIENT'S successful completion of the Project, settlement of a real estate transaction, receipt of payment from CLIENT's client, or any other event unrelated to ECS provision of Services. Retainage shall not be withheld from any payment, nor shall any deduction be made from any invoice on account of penalty, liquidated damages, or other sums incurred by CLIENT. It is agreed that all costs and legal fees including actual attorney's fees, and expenses incurred by ECS in obtaining payment under this Agreement, in perfecting or obtaining a lien, recovery under a bond, collecting any delinquent amounts due, or executing judgments, shall be reimbursed by CLIENT.
- 15.8 Unless CLIENT has provided notice to ECS in accordance with Section 16.0 of these Terms, payment of any invoice by the CLIENT shall mean that the CLIENT is satisfied with ECS' Services and is not aware of any defects in those Services.

16.0 DEFECTS IN SERVICE

- 16.1 CLIENT and CLIENT'S Contractors shall promptly inform ECS during active work on any project of any actual or suspected defects in the Services so to permit ECS to take such prompt, effective remedial measures that in ECS' opinion will reduce or eliminate the consequences of any such defective Services. The correction of defects attributable to ECS' failure to perform in accordance with the Standard of Care shall be provided at no cost to CLIENT. However, ECS shall not be responsible for the correction of any deficiency attributable to client-furnished information, the errors, omissions, defective materials, or improper installation of materials by CLIENT's personnel, consultants or contractors, or work not observed by ECS. CLIENT shall compensate ECS for the costs of correcting such defects.
- 16.2 Modifications to reports, documents and plans required as a result of jurisdictional reviews or CLIENT requests shall not be considered to be defects. CLIENT shall compensate ECS for the provision of such Services.

- 17.0 **INSURANCE** - ECS represents that it and its subcontractors and subconsultants maintain workers compensation insurance, and that ECS is covered by general liability, automobile and professional liability insurance policies in coverage amounts it deems reasonable and adequate. ECS shall furnish certificates of insurance upon request. The CLIENT is responsible for requesting specific inclusions or limits of coverage that are not present in ECS insurance package. The cost of such inclusions or coverage increases, if available, will be at the expense of the CLIENT.

18.0 LIMITATION OF LIABILITY

- 18.1 **CLIENT AGREES TO ALLOCATE CERTAIN RISKS ASSOCIATED WITH THE PROJECT BY LIMITING ECS' TOTAL LIABILITY TO CLIENT ARISING FROM ECS' PROFESSIONAL LIABILITY, I.E. PROFESSIONAL ACTS, ERRORS, OR OMISSIONS AND FOR ANY AND ALL CAUSES INCLUDING NEGLIGENCE, STRICT LIABILITY, BREACH OF CONTRACT, OR BREACH OF WARRANTY, INJURIES, DAMAGES, CLAIMS, LOSSES, EXPENSES, OR CLAIM EXPENSES (INCLUDING REASONABLE ATTORNEY'S FEES) RELATING TO PROFESSIONAL SERVICES PROVIDED UNDER THIS AGREEMENT TO THE FULLEST EXTENT PERMITTED BY LAW. THE ALLOCATION IS AS FOLLOWS.**

- 18.1.1 If the proposed fees are \$10,000 or less, ECS' total aggregate liability to CLIENT shall not exceed \$20,000, or the total fee received for the services rendered, whichever is greater.
- 18.1.2 If the proposed fees are in excess of \$10,000, ECS' total aggregate liability to CLIENT shall not exceed \$50,000, or the total fee for the services rendered, whichever is greater.
- 18.2 CLIENT agrees that ECS shall not be responsible for any injury, loss or damage of any nature, including bodily injury and property damage, arising directly or indirectly, in whole or in part, from acts or omissions by the CLIENT, its employees, agents, staff, consultants, contractors, or subcontractors to the extent such injury, damage, or loss is caused by acts or omissions of CLIENT, its employees, agents, staff, consultants, contractors, subcontractors or person/entities for whom CLIENT is legally liable.
- 18.3 CLIENT agrees that ECS' liability for all non-professional liability arising out of this Agreement or the services provided as a result of the Proposal be limited to \$500,000.

19.0 INDEMNIFICATION

- 19.1 Subject to Section 18.0, ECS agrees to hold harmless and indemnify CLIENT from and against damages arising from ECS' negligent performance of its Services, but only to the extent that such damages are found to be caused by ECS' negligent acts, errors or omissions, (specifically excluding any damages caused by any third party or by the CLIENT.)
- 19.2 To the fullest extent permitted by law, CLIENT agrees to indemnify, and hold ECS harmless from and against any and all liability, claims, damages, demands, fines, penalties, costs and expenditures (including reasonable attorneys' fees and costs of litigation defense and/or settlement) ("Damages") caused in whole or in part by the acts, errors, or omissions of the CLIENT or CLIENT's employees, agents, staff, contractors, subcontractors, consultants, and clients, provided such Damages are attributable to: (a) the bodily injury, personal injury, sickness, disease and/or death of any person; (b) the injury to or loss of value to tangible personal property; or (c) a breach of these Terms. The foregoing indemnification shall not apply to the extent such Damage is found to be caused by the sole negligence, errors, omissions or willful misconduct of ECS.
- 19.3 It is specifically understood and agreed that in no case shall ECS be required to pay an amount of Damages disproportional to ECS' culpability. **IF CLIENT IS A HOMEOWNER, HOMEOWNERS' ASSOCIATION, CONDOMINIUM OWNER, CONDOMINIUM OWNER'S ASSOCIATION, OR SIMILAR RESIDENTIAL OWNER, ECS RECOMMENDS THAT CLIENT RETAIN LEGAL COUNSEL BEFORE ENTERING INTO THIS AGREEMENT TO EXPLAIN CLIENT'S RIGHTS AND OBLIGATIONS HEREUNDER, AND THE LIMITATIONS, AND RESTRICTIONS IMPOSED BY THIS AGREEMENT. CLIENT AGREES THAT FAILURE OF CLIENT TO RETAIN SUCH COUNSEL SHALL BE A KNOWING WAIVER OF LEGAL COUNSEL AND SHALL NOT BE ALLOWED ON GROUNDS OF AVOIDING ANY PROVISION OF THIS AGREEMENT.**
- 19.4 **IF CLIENT IS A RESIDENTIAL BUILDER OR RESIDENTIAL DEVELOPER, CLIENT SHALL INDEMNIFY AND HOLD HARMLESS ECS AGAINST ANY AND ALL CLAIMS OR DEMANDS DUE TO INJURY OR LOSS INITIATED BY ONE OR MORE HOMEOWNERS, UNIT-OWNERS, OR THEIR HOMEOWNER'S ASSOCIATION, COOPERATIVE BOARD, OR SIMILAR GOVERNING ENTITY AGAINST CLIENT WHICH RESULTS IN ECS BEING BROUGHT INTO THE DISPUTE.**
- 19.5 **IN NO EVENT SHALL THE DUTY TO INDEMNIFY AND HOLD ANOTHER PARTY HARMLESS UNDER THIS SECTION 19.0 INCLUDE THE DUTY TO DEFEND.**

20.0 CONSEQUENTIAL DAMAGES

- 20.1 CLIENT shall not be liable to ECS and ECS shall not be liable to CLIENT for any consequential damages incurred by either due to the fault of the other or their employees, consultants, agents, contractors or subcontractors, regardless of the nature of the fault or whether such liability arises in breach of contract or warranty, tort, statute, or any other cause of action. Consequential damages include, but are not limited to, loss of use and loss of profit.
- 20.2 ECS shall not be liable to CLIENT, or any entity engaged directly or indirectly by CLIENT, for any liquidated damages due to any fault, or failure to act, in part or in total by ECS, its employees, agents, or subcontractors.

21.0 SOURCES OF RECOVERY

- 21.1 All claims for damages related to the Services provided under this Agreement shall be made against the ECS entity contracting with the CLIENT for the Services, and no other person or entity. CLIENT agrees that it shall not name any affiliated entity including parent, peer, or subsidiary entity in any lawsuit brought under this Agreement.
- 21.2 In the event of any dispute or claim between CLIENT and ECS arising out of in connection with the Project and/or the Services, CLIENT and ECS agree that they will look solely to each other for the satisfaction of any such dispute or claim. Moreover, notwithstanding anything to the contrary contained in any other provision herein, CLIENT and ECS' agree that their respective shareholders, principals, partners, members, agents, directors, officers, employees, and/or owners shall have no liability whatsoever arising out of or in connection with the Project and/or Services provided hereunder. In the event CLIENT brings a claim against an affiliated entity, parent entity, subsidiary entity, or individual officer, director or employee in contravention of this Section 21, CLIENT agrees to hold ECS harmless from and against all damages, costs, awards, or fees (including attorneys' fees) attributable to such act.
- 21.3 Pursuant to Fla. Stat. Sections 558.002 and 558.0035, CLIENT agrees that an individual employee or agent of ECS may not be held individually liable for negligence for acts or omissions arising out of the Services.

22.0 THIRD PARTY CLAIMS EXCLUSION - CLIENT and ECS agree that the Services are performed solely for the benefit of the CLIENT and are not intended by either CLIENT or ECS to benefit any other person or entity. To the extent that any other person or entity is benefited by the Services, such benefit is purely incidental and such other person or entity shall not be deemed a third party beneficiary to the Agreement. No third-party shall have the right to rely on ECS' opinions rendered in connection with ECS' Services without written consent from both CLIENT and ECS, which shall include, at a minimum, the third-party's agreement to be bound to the same Terms and Conditions contained herein and third-party's agreement that ECS' Scope of Services performed is adequate.

23.0 DISPUTE RESOLUTION

- 23.1 In the event any claims, disputes, and other matters in question arising out of or relating to these Terms or breach thereof (collectively referred to as "Disputes"), the parties shall promptly attempt to resolve all such Disputes through executive negotiation between senior representatives of both parties familiar with the Project. The parties shall arrange a mutually convenient time for the senior representative of each party to meet. Such meeting shall occur within fifteen calendar (15) days of either party's written request for executive negotiation or as otherwise mutually

agreed. Should this meeting fail to result in a mutually agreeable plan for resolution of the Dispute, CLIENT and ECS agree that either party may bring litigation.

- 23.2 CLIENT shall make no claim (whether directly or in the form of a third-party claim) against ECS unless CLIENT shall have first provided ECS with a written certification executed by an independent engineer licensed in the jurisdiction in which the Project is located, reasonably specifying each and every act or omission which the certifier contends constitutes a violation of the Standard of Care. Such certificate shall be a precondition to the institution of any judicial proceeding and shall be provided to ECS thirty (30) days prior to the institution of such judicial proceedings.
- 23.3 Litigation shall be instituted in a court of competent jurisdiction in the county or district in which ECS' office contracting with the CLIENT is located. The parties agree that the law applicable to these Terms and the Services provided pursuant to the Proposal shall be the laws of the Commonwealth of Virginia, but excluding its choice of law rules. Unless otherwise mutually agreed to in writing by both parties, CLIENT waives the right to remove any litigation action to any other jurisdiction. Both parties agree to waive any demand for a trial by jury.

24.0 CURING A BREACH

- 24.1 A party that believes the other has materially breached these Terms shall issue a written cure notice identifying its alleged grounds for termination. Both parties shall promptly and in good faith attempt to identify a cure for the alleged breach or present facts showing the absence of such breach. If a cure can be agreed to or the matter otherwise resolved within thirty (30) calendar days from the date of the termination notice, the parties shall commit their understandings to writing and termination shall not occur.
- 24.2 Either party may waive any right provided by these Terms in curing an actual or alleged breach; however, such waiver shall not affect future application of such provision or any other provision.

25.0 TERMINATION

- 25.1 CLIENT or ECS may terminate this Agreement for breach, non-payment, or a failure to cooperate. In the event of termination, the effecting party shall so notify the other party in writing and termination shall become effective fourteen (14) calendar days after receipt of the termination notice.
- 25.2 Irrespective of which party shall effect termination, or the cause therefore, ECS shall promptly render to CLIENT a final invoice and CLIENT shall immediately compensate ECS for Services rendered and costs incurred including those Services associated with termination itself, including without limitation, demobilizing, modifying schedules, and reassigning personnel.

26.0 TIME BAR TO LEGAL ACTION - Unless prohibited by law, and notwithstanding any Statute that may provide additional protection, CLIENT and ECS agree that a lawsuit by either party alleging a breach of this Agreement, violation of the Standard of Care, non-payment of invoices, or arising out of the Services provided hereunder, must be initiated in a court of competent jurisdiction no more than two (2) years from the time the party knew, or should have known, of the facts and conditions giving rise to its claim, and shall under no circumstances shall such lawsuit be initiated more than three (3) years from the date of substantial completion of ECS' Services.

27.0 ASSIGNMENT - CLIENT and ECS respectively bind themselves, their successors, assigns, heirs, and legal representatives to the other party and the successors, assigns, heirs and legal representatives of such other party with respect to all covenants of these Terms. Neither CLIENT nor ECS shall assign these Terms, any rights thereunder, or any cause of action arising therefrom, in whole or in part, without the written consent of the other. Any purported assignment or transfer, except as permitted above, shall be deemed null, void and invalid, the purported assignee shall acquire no rights as a result of the purported assignment or transfer and the non-assigning party shall not recognize any such purported assignment or transfer.

28.0 SEVERABILITY - Any provision of these Terms later held to violate any law, statute, or regulation, shall be deemed void, and all remaining provisions shall continue in full force and effect. CLIENT and ECS shall endeavor to quickly replace a voided provision with a valid substitute that expresses the intent of the issues covered by the original provision.

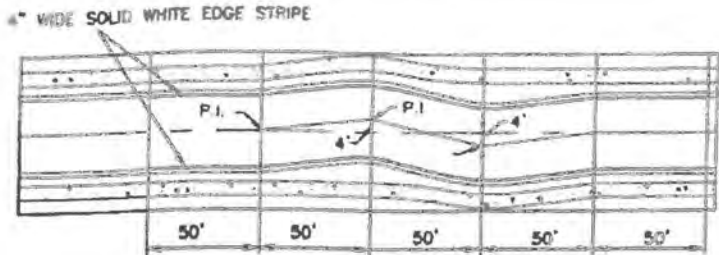
29.0 SURVIVAL - All obligations arising prior to the termination of the agreement represented by these Terms and all provisions allocating responsibility or liability between the CLIENT and ECS shall survive the substantial completion of Services and the termination of the Agreement.

30.0 TITLES; ENTIRE AGREEMENT

- 30.1 The titles used herein are for general reference only and are not part of the Terms.
- 30.2 These Terms together with the Proposal, including all exhibits, appendixes, and other documents appended to it, constitute the entire agreement between CLIENT and ECS ("Agreement"). CLIENT acknowledges that all prior understandings and negotiations are superseded by this Agreement.
- 30.3 CLIENT and ECS agree that subsequent modifications to the Agreement shall not be binding unless made in writing and signed by authorized representatives of both parties.
- 30.4 All preprinted terms and conditions on CLIENT'S purchase order, Work Authorization, or other service acknowledgement forms, are inapplicable and superseded by these Terms and Conditions of Service.

NOTE: DUE TO PENDING MULTILANING W/ TRAFFIC SIGNALS BY THE BETTER JACKSONVILLE PLAN, THE TRAFFIC DEPARTMENT WAIVED IMPROVEMENT REQUIREMENTS IN KERNAN BLVD. BY LETTER DATED 12 NOV. 2004

NEWLY INSTALLED TRAFFIC SIGNALS PROBABLY WILL REQUIRE MODIFICATION TO ACCOMMODATE WYNNFIELD LAKES DR.

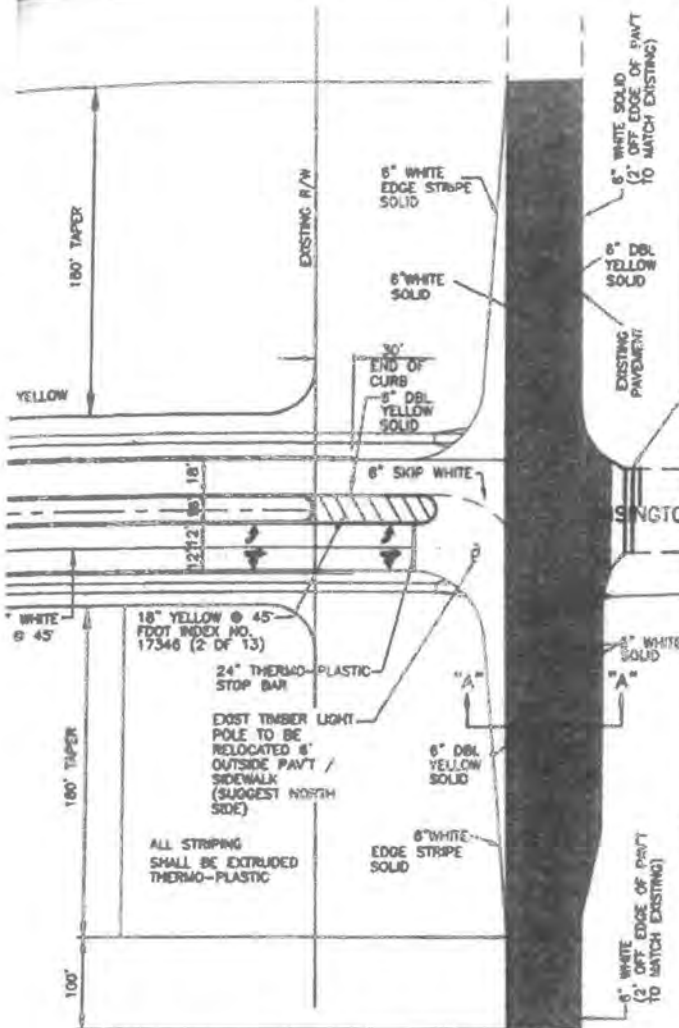


TRAFFIC CALMING DETAIL
(SEE SITE PLANS FOR LOCATIONS)

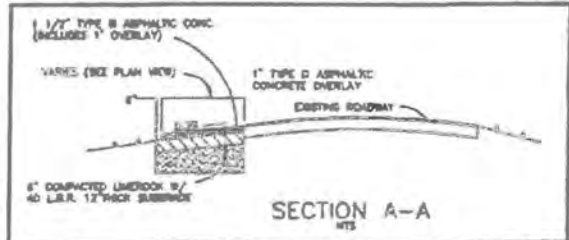
LOTS, ROADWAY & CENTERLINE CALCULATIONS FURNISHED BY PRIVETT & ASSOC. INC. PRIOR TO PLATTING THE SURVEYOR SHALL VERIFY ALL LOT WIDTHS AND AREAS ARE IN COMPLIANCE WITH ZONING REQUIREMENTS AS WELL AS ADEQUATE LOT WIDTHS FOR PROPOSED BUILDINGS. SEE PAVING AND DRAINAGE PLAN FOR DETENTION PONDS DIMENSIONS AND DRAINAGE EASEMENT WIDTHS.

NOTE: THE ELECTRONIC VERSION OF THE CIVIL ENGINEERING DRAWINGS IS NOT INTENDED TO SUPERSEDE THE PRINTED, SIGNED AND SEALED PLANS. USE OF THESE ELECTRONIC DOCUMENTS FOR ANY PURPOSES SHALL BE YOUR SOLE RISK

SCALE 1" = 100'



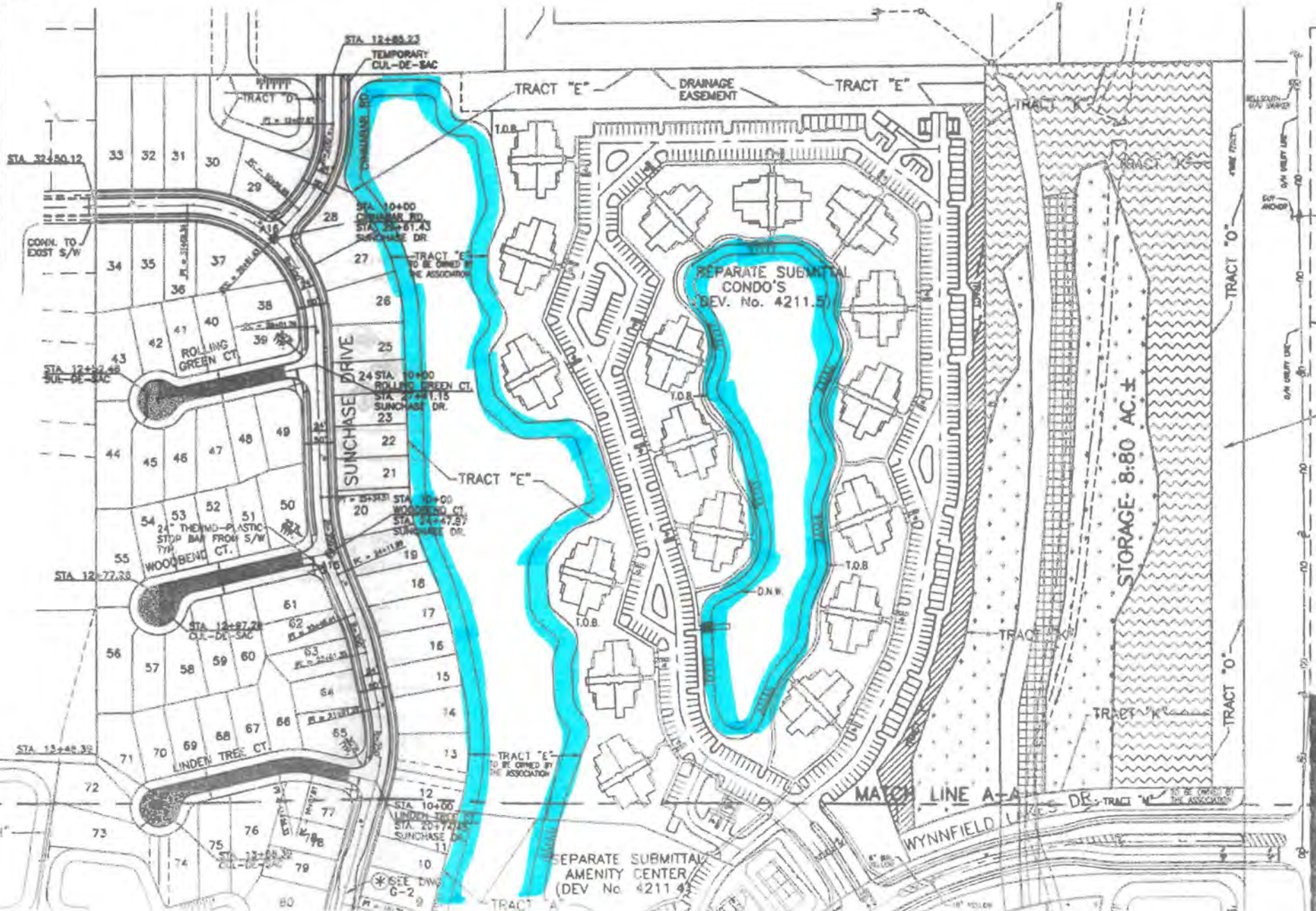
ALL PAVEMENT MARKINGS IN CITY R/W TO BE THERMO-PLASTIC
ENTRANCE DETAIL
SCALE: 1" = 50'



SECTION A-A

NOTE: ALL SIDEWALKS ARE TO BE 5' WIDE

DENOTES 1" OVERLAY AS PER SECTION "A-A"



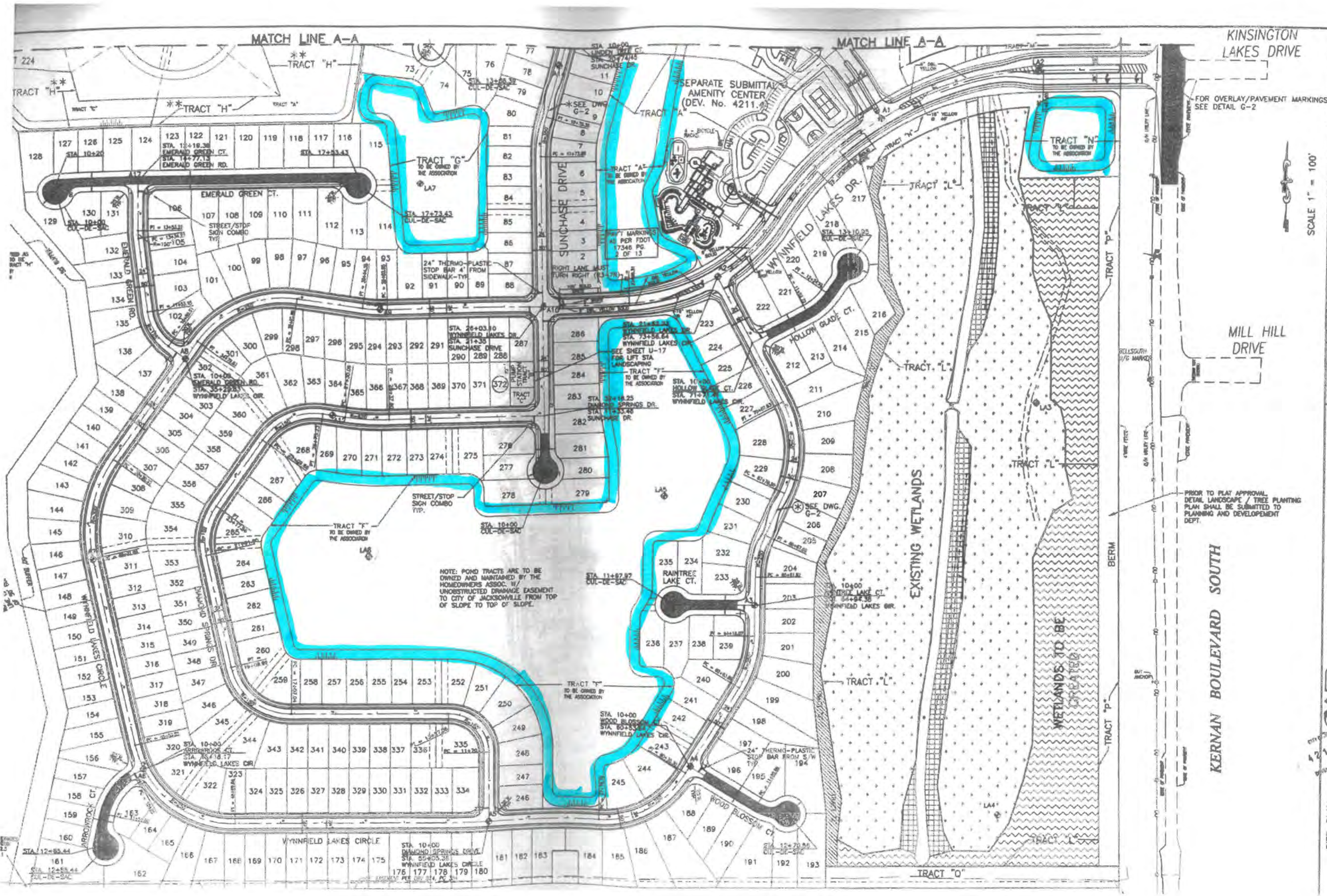
PRIOR TO PLAT APPROVAL DETAIL LANDSCAPE / TREE PLANTING PLAN SHALL BE SUBMITTED TO PLANNING AND DEVELOPMENT DEPT.

KERNAN BOULEVARD SOUTH
(E'LY PORTION OF 200' R/W PAVED)

KINSINGTON LAKES DRIVE

FOR OVERLAY/PAVEMENT MARKINGS SEE DETAIL PAVING DRAWING

DATE 4-8-03 SCALE 1" = 100' REVISIONS
S-4-05 REVISED
Wynnfield Lakes
William Hood & Associates, Inc.
JACKSONVILLE, FLORIDA
CONSULTING ENGINEERS
PHONE: (904) 733-4575 FAX: (904) 733-0110
FOR WYNNFIELD LAKES, LLC



KINSINGTON LAKES DRIVE

FOR OVERLAY/PAVEMENT MARKINGS
SEE DETAIL G-2

SCALE 1" = 100'

MILL HILL DRIVE

KERNAN BOULEVARD SOUTH

EXISTING WETLANDS

WETLANDS TO BE CREATED

PRIOR TO PLAT APPROVAL
DETAIL LANDSCAPE / TREE PLANTING
PLAN SHALL BE SUBMITTED TO
PLANNING AND DEVELOPMENT
DEPT.

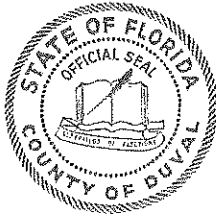
DATE	SCALE	DES.	CHECK.
1-4-05	1"=100'		
5-1-05	REVISED		

William Hood & Associates, Inc.
Wynfield Lakes
 CONSULTING ENGINEERS
 JACKSONVILLE, FLORIDA
 PHONE: (904) 733-4575 FAX: (904) 733-0110

TENTH ORDER OF BUSINESS

C.

1.



OFFICE OF THE SUPERVISOR OF ELECTIONS

MIKE HOGAN
SUPERVISOR OF ELECTIONS
OFFICE: (904) 630-7757
CELL: (904) 219-8924

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 630-2920
E-MAIL: MHOGAN@COJ.NET

May 11, 2018

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

Dear Courtney,

The information you requested on April 18, 2018 appears below:

Wynnfield Lakes Community Development District 987 Registered Voters

If you have any questions or need additional assistance, please contact Robert Phillips at 904-630-8018 or phillips@coj.net.

Sincerely,

Brenda Byles
Candidate and Records Assistant

2.

NOTICE OF MEETINGS
WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Wynnfield Lakes Community Development District will hold their regularly scheduled public meetings for Fiscal Year 2019 at 6:00 PM at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida on the third Wednesday of the following months as follows (***exceptions noted**):

November 14, 2018 (*2nd Wednesday)
January 16, 2019
March 20, 2019
May 15, 2019 (FY19 Budget Approval Meeting)
July 17, 2019 (FY19 Budget Adoption Meeting)
September 18, 2019

D.

Wynnfield Lakes Community Development District

12319 Wynnfield Lakes Drive, Jacksonville, Florida 32246

Memorandum

Date: July 18, 2018

**To: Rich Whetsel via email
Operations Director**

**From: Richard Waters Chris Hall
Amenities Manager Operations Managers**

**Re: Wynnfield Lakes, CDD
Monthly Managers Report**

The following is a summary of activities related to the field operations of the Wynnfield Lakes Community Development District.

Amenity Manager:

- Fifty-four access cards were issued since the last CDD meeting.
- Four access cards were purchased to replace lost cards. The lost cards are deactivated and removed from the system.
- Eleven rentals took place since the last CDD meeting.
- Dive-in Movie Jumanji was shown poolside on June 16th- attendance was high.
- Dive-in Movie Despicable Me 3 is scheduled for Friday July 6th.

Fitness Center:

- The drain lines for the air conditioner were unclogged and the safety float switch has been repaired.
- The fitness center door closer has been replaced.
- The fitness center door has been painted.
- New handles were installed on the exercise bike.
- Southeast Fitness is working to repair the elliptical and bike.
- Southeast Fitness continues to perform preventative maintenance on the fitness equipment.

Amenity/Pool/Playground:

- Southern Recreation replaced the broken saddle on the splash ground slide and installed a temporary slide.
- New outdoor dining tables, chairs, and patio furniture has been installed.
- Fifty (50) yards of mulch has been installed in the playground area.
- Atlantic Security repaired the exit button for the pool gate.
- Broken umbrellas have been replaced on the pool deck.
- The amenity lights and timers have been inspected.
- The pool gate has been touched up where the paint was peeling.

Landscaping / Irrigation:

- Yellowstone continues maintaining all the landscaping.
- RMS is continuing to perform bi-weekly landscape inspections with Yellowstone.
- Irrigation controller has been installed due to a lightning strike, and a surge protector was installed to protect the controller.
- A master valve has been installed on the irrigation pump to prevent it from running constantly and damaging the irrigation pump.
- The palm trees and oak tree at the pool and amenity has been chemically injected to promote healthy growth.
- Flax Lily plants have been installed at the pool.
- The palm trees around the pool have been trimmed.
- The ants around the pool area have been treated.
- Mulch was installed throughout the community.
- Dead sod at the front entrance has been replaced.

Other Items:

- The tennis court lights, pickle ball lights, and parking lot lights and timers have been inspected and adjusted.
- Lake Doctors continues to maintain the lakes.
- RMS continues to clean the lake banks and outfall structures monthly.

Questions/Comments:

Should you have any questions or comments regarding the above information, please feel free to contact Chris at (352)681-9874 or Rich at (904) 759-8923

TWELFTH ORDER OF BUSINESS

A.

Wynnfield Lakes Community Development District

Check Run Summary

July 18, 2018

Date	Check Numbers	Amount
GENERAL FUND		
5/11/2018	3199-3101	\$7,900.88
5/15/2018	3202-3203	\$292.13
5/18/2018	3204-3206	\$1,970.00
5/25/2018	3207-3211	\$7,420.91
6/1/2018	3212-3218	\$5,800.69
6/11/2018	3219-3224	\$15,228.95
6/18/2018	3225-3230	\$9,921.07
6/25/2018	3231-3234	\$7,881.86
6/29/2018	3235-3243	\$8,732.39
7/6/2018	3244-3250	\$15,588.85
Total		<u><u>\$80,737.73</u></u>
CAPITAL RESERVE FUND		
3/16/2018	34	\$4,690.00
5/23/2018	35	\$7,797.00
Total		<u><u>\$12,487.00</u></u>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/11/18	00075	5/08/18 23456143	201805 320-57200-34500	SECURITY SVC 04/23-05/06	*	1,260.80	
				GIDDENS SECURITY CORPORATION			1,260.80 003199
5/11/18	00007	5/01/18 438	201805 320-57200-34400	MAY 18-CONTRACT ADMIN	*	1,750.00	
				GOVERNMENTAL MANAGEMENT SERVICES			1,750.00 003200
5/11/18	00108	5/01/18 273	201805 320-57200-34200	MAY 18-JANITORIAL SVCS	*	729.58	
		5/01/18 273	201805 320-57200-34300	MAY 18-FACILITY MGMT SVCS	*	4,160.50	
				RIVERSIDE MANAGEMENT SERVICES, INC			4,890.08 003201
5/15/18	00069	5/03/18 12350614	201804 310-51300-49000	APR 18-SPRING WATER	*	204.00	
				CRYSTAL SPRINGS			204.00 003202
5/15/18	00032	5/07/18 18-03716	201805 310-51300-48000	NOTICE OF MTG 05/07/2018	*	88.13	
				DAILY RECORD			88.13 003203
5/18/18	00060	5/11/18 M18606	201805 320-57200-46200	MAY 18-POOL SERVICES	*	900.00	
				CRYSTAL CLEAN POOL SERVICE, INC			900.00 003204
5/18/18	00110	5/17/18 B0152537	201806 320-57200-49400	JUN 18-MOVIE RENT	*	285.00	
		5/17/18 B0152537	201807 320-57200-49400	JUL 18-MOVIE RENT	*	285.00	
		5/17/18 B0152537	201808 320-57200-49400	AUG 18-MOVIE EVENT	*	285.00	
				SWANK MOTION PICTURES, INC.			855.00 003205
5/18/18	00036	5/17/18 UC15882	201805 310-51300-60100	MEETING ROOM 05/16/2018	*	215.00	
				UNIVERSITY OF NORTH FLORIDA			215.00 003206
5/25/18	00075	5/22/18 23456213	201805 320-57200-34500	SECURITY SVC 05/7-05/20	*	1,260.80	
				GIDDENS SECURITY CORPORATION			1,260.80 003207
5/25/18	00008	3/31/18 100128	201803 310-51300-31500	MAR 18-GENERAL COUNSEL	*	817.50	
		3/31/18 100129	201803 310-51300-31500	MAR 18-MONTHLY MEETING	*	1,506.03	

*** CHECK DATES 05/04/2018 - 07/09/2018 ***

WYNNFIELD LAKES - GENERAL FUND
BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/03/18	98410 201801 310-51300-31500		*	100.50		
			JAN 18-GENERAL COUNSEL	HOPPING, GREEN & SAMS			2,424.03	003208
5/25/18	00016	5/16/18	0687-898 201806 320-57200-43300		*	615.69		
			JUN 18-REFUSE SERVICES	REPUBLIC SERVICES #687			615.69	003209
5/25/18	00108	5/18/18	274 201804 320-57200-46600		*	1,625.00		
			APR 18-FACILITY MAINT					
		5/18/18	274 201804 320-57200-46601		*	1,240.00		
			APR 18-REPAIRS SVCS					
		5/18/18	274 201804 320-57200-34201		*	117.27		
			APR 18-JANITORIAL SUPPL.	RIVERSIDE MANAGEMENT SERVICES, INC			2,982.27	003210
5/25/18	00085	5/01/18	4130101 201805 320-57200-34201		*	138.12		
			SUPPLIES	SOUTHEASTERN PAPER GROUP, INC.			138.12	003211
6/01/18	00032	5/23/18	18-04193 201805 310-51300-48000		*	71.56		
			NOTICE OF QUALIFYING	DAILY RECORD			71.56	003212
6/01/18	00080	6/01/18	06012018 201806 320-57200-46101		*	42.00		
			JUN 18-LANDSCAPE REIMB	DAMIR AND MELANIE DELIC			42.00	003213
6/01/18	00172	5/16/18	16-60-01 201805 320-57200-54000		*	200.00		
			PERMIT# 16-60-01269	FLORIDA DEPARTMENT OF HEALTH-DUVAL			200.00	003214
6/01/18	00012	5/22/18	08366811 201805 320-53800-43001		*	120.65		
			12510 DIAMOND SPRINGS DR					
		5/22/18	25236787 201805 320-53800-43000		*	1,427.21		
			MAY 18-ELECTRIC FEES					
		5/22/18	25236787 201805 320-53800-43001		*	2,812.40		
			MAY 18-IRRIGATION FEES					
		5/22/18	25236787 201805 320-53800-43001		*	159.77		
			MAY 18-SEWER FEES					
		5/22/18	25236787 201805 320-53800-43001		*	63.10		
			MAY 18-WATER	JEA			4,583.13	003215
6/01/18	00079	6/01/18	06012018 201806 320-57200-46101		*	42.00		
			JUN 18-LANDSCAPE REIMB	JOSEPH AND KELLY KANE			42.00	003216

WYNN --WYNNFIELD -- MDELGADO

WYNNFIELD LAKES - GENERAL FUND

BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/01/18	00028	6/01/18 364423	201806 320-57200-46800			*	750.00	
			JUN 18-LAKE MAINT		THE LAKE DOCTORS, INC.			750.00 003217
6/01/18	00189	6/01/18 JUN 18	201806 320-57200-46102			*	70.00	
			JUN 18-WATER & SEWER REIM					
		6/01/18 06012018	201806 320-57200-46101			*	42.00	
			JUN 18-LANDSCAPE REIMB.		PETER AND JENNIFER TOWNSEND			112.00 003218
6/11/18	00029	5/26/18 1711060	201806 320-57200-41000			*	288.62	
			12319 WYNNEFIELD LAKES DR		COMCAST			288.62 003219
6/11/18	00069	5/31/18 12350614	201805 310-51300-49000			*	197.07	
			MAY 18-SPRING WATER		CRYSTAL SPRINGS			197.07 003220
6/11/18	00007	6/01/18 439	201806 310-51300-34000			*	3,833.83	
			JUN 18-MGMT FEES					
		6/01/18 439	201806 310-51300-35100			*	83.33	
			JUN 18-IT SERVICES					
		6/01/18 439	201806 310-51300-31600			*	83.33	
			JUN 18-DISSEMINATION SVCS					
		6/01/18 439	201806 310-51300-51000			*	8.54	
			JUN 18-OFFICE SUPPLIES					
		6/01/18 439	201806 310-51300-42000			*	129.50	
			JUN 18-POSTAGE					
		6/01/18 439	201806 310-51300-42500			*	124.65	
			JUN 18-COPIES					
		6/01/18 440	201806 320-57200-34400			*	1,750.00	
			JUN 18-CONTRACT ADMIN		GOVERNMENTAL MANAGEMENT SERVICES			6,013.18 003221
6/11/18	00178	6/06/18 37752	201805 310-51300-32200			*	3,700.00	
			FY 2017-AUDIT FEES		MCDIRMIT DAVIS AND COMPANY, LLC			3,700.00 003222
6/11/18	00108	6/01/18 275	201806 320-57200-34200			*	729.58	
			JUN 18-JANITORIAL SVCS					
		6/01/18 275	201806 320-57200-34300			*	4,160.50	
			JUN 18-FACILITY MGMT SVCS		RIVERSIDE MANAGEMENT SERVICES, INC			4,890.08 003223
6/11/18	00052	6/11/18 536430	201806 320-57200-49400			*	140.00	
			RENTAL FOR 06/15 EVENT		SPACE WALK OF JACKSONVILLE			140.00 003224

WYNN -- WYNNFIELD -- MDELGADO

*** CHECK DATES 05/04/2018 - 07/09/2018 ***

WYNNFIELD LAKES - GENERAL FUND
BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK... AMOUNT #
6/18/18	00060	5/15/18	M18886-T 201805 320-57200-46200		*	737.50	
			TANK FILL 05/15/2018				
		6/12/18	M18886 201806 320-57200-46200		*	900.00	
			JUN 18-POOL SERVICE				
				CRYSTAL CLEAN POOL SERVICE, INC			1,637.50 003225
6/18/18	00140	5/03/18	30464 201805 320-57200-43400		*	225.00	
			12 POINT MAINT PROGRAM				
				EAST COAST WELLS & PUMP SERVICE			225.00 003226
6/18/18	00075	6/05/18	23456278 201805 320-57200-34500		*	1,276.56	
			SECURITY SVC 05/21-06/03				
				GIDDENS SECURITY CORPORATION			1,276.56 003227
6/18/18	00094	6/11/18	8430A 201806 320-57200-46601		*	528.38	
			TECHNOGYM-RBK-SEAT HANDLE				
		6/11/18	8536A 201806 320-57200-46601		*	245.00	
			PREVENTATIVE MAINT				
				SOUTHEAST FITNESS REPAIR			773.38 003228
6/18/18	00167	6/11/18	9135 201806 320-57200-46601		*	1,500.00	
			WOOD PLAYGROUND MULCH				
		6/11/18	9135 201806 320-57200-46601		*	350.00	
			INSTALLATION				
				SOUTHERN RECREATION			1,850.00 003229
6/18/18	00190	6/01/18	215594 201805 320-57200-46100		*	4,158.63	
			MAY 18-LANDSCAPE MAINT				
				YELLOWSTONE LANDSCAPE			4,158.63 003230
6/25/18	00107	6/25/18	142383 201806 310-51300-51000		*	190.10	
			RESIDENT NOTICES				
		6/25/18	142383 201806 310-51300-42000		*	186.00	
			RESIDENT NOTICES				
		6/25/18	142383 201806 310-51300-42500		*	55.80	
			RESIDENT NOTICES				
				ADVANCED DIRECT MARKETING SERVICES			431.90 003231
6/25/18	00009	6/06/18	0187259 201805 310-51300-31100		*	753.33	
			SERVICE THRU 05/31/2018				
				ENGLAND, THIMS & MILLER			753.33 003232
6/25/18	00075	6/19/18	23456357 201806 320-57200-34500		*	1,260.80	
			SECURITY SVC 06/04-06/17				
				GIDDENS SECURITY CORPORATION			1,260.80 003233

WYNN --WYNNFIELD -- MDELGADO

*** CHECK DATES 05/04/2018 - 07/09/2018 ***

WYNNFIELD LAKES - GENERAL FUND
BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/25/18	00108	5/31/18	278 201805 320-57200-46700		*	1,697.70		
			APR/MAY 18-DECK MONITOR					
6/18/18		276	201805 320-57200-46600		*	1,625.00		
			MAY 18-FACILITY MAINT					
6/18/18		276	201805 320-57200-46601		*	1,772.00		
			MAY 18-REPAIRS/REPLACE					
6/18/18		276	201805 320-57200-34201		*	138.63		
			MAY 18-JANITORIAL SUPP.					
6/19/18		277	201805 320-57200-46700		*	202.50		
			RENTAL ATTENDANT HRS					
				RIVERSIDE MANAGEMENT SERVICES, INC			5,435.83	003234
6/29/18	00032	6/20/18	18-04989 201806 310-51300-48000		*	1,174.63		
			NOTICE OF PUBLIC HEARING					
				DAILY RECORD			1,174.63	003235
6/29/18	00080	7/01/18	07012018 201807 320-57200-46101		*	42.00		
			JUL 18-REIMB LANDSCAPE					
				DAMIR AND MELANIE DELIC			42.00	003236
6/29/18	00008	4/30/18	100717 201804 310-51300-31500		*	92.00		
			APR 18-GENERAL COUNSEL					
				HOPPING, GREEN & SAMS			92.00	003237
6/29/18	00012	6/21/18	08366811 201806 320-53800-43001		*	115.74		
			12510 DIAMOND SPRINGS DR					
6/21/18		25236787	201806 320-53800-43000		*	1,211.23		
			JUN 18-ELECTRIC SERVICES					
6/21/18		25236787	201806 320-53800-43001		*	894.65		
			JUN 18-IRRIGATION SVCS					
6/21/18		25236787	201806 320-53800-43001		*	107.12		
			JUN 18-SEWER SVCS					
6/21/18		25236787	201806 320-53800-43001		*	47.77		
			JUN 18-WATER SVCS					
				JEA			2,376.51	003238
6/29/18	00079	7/01/18	07012018 201807 320-57200-46101		*	42.00		
			JUL 18-REIMB. LANDSCAPE					
				JOSEPH AND KELLY KANE			42.00	003239
6/29/18	00016	6/16/18	0687-905 201807 320-57200-43300		*	624.62		
			JUL 18-REFUSE SERVICES					
				REPUBLIC SERVICES #687			624.62	003240
6/29/18	00052	7/07/18	535264 201807 320-57200-49400		*	110.00		
			RENTAL FOR 07/07/18 EVENT					
				SPACE WALK OF JACKSONVILLE			110.00	003241
				WYNN -- WYNNFIELD -- MDELGADO				

*** CHECK DATES 05/04/2018 - 07/09/2018 ***

WYNNFIELD LAKES - GENERAL FUND
BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/29/18	00189	7/01/18 070118	201807 320-57200-46102		*	70.00	
			JUL 18-REIMB.WATER& SEWER				
		7/01/18 07012018	201807 320-57200-46101		*	42.00	
			JUL 18-REIMB.LANDSCAPE				
				PETER AND JENNIFER TOWNSEND			112.00 003242
6/29/18	00190	5/31/18 214759	201806 320-57200-46100		*	4,158.63	
			JUN 18-LANDSCAPE MAINT				
				YELLOWSTONE LANDSCAPE			4,158.63 003243
7/06/18	00029	6/26/18 1711060	201807 320-57200-41000		*	288.62	
			12319 WYNNFIELD LAKES DR				
				COMCAST			288.62 003244
7/06/18	00069	6/28/18 12350614	201806 310-51300-49000		*	241.19	
			JUNE 18-SPRING WATERS				
				CRYSTAL SPRINGS			241.19 003245
7/06/18	00075	7/03/18 23456429	201806 320-57200-34500		*	1,260.80	
			SECURITY SVC 06/18-07/01				
				GIDDENS SECURITY CORPORATION			1,260.80 003246
7/06/18	00007	7/02/18 441	201807 310-51300-34000		*	3,833.83	
			JUL 18-MGMT FEES				
		7/02/18 441	201807 310-51300-35100		*	83.33	
			JUL 18-IT SERVICES				
		7/02/18 441	201807 310-51300-31600		*	83.33	
			JUL 18-DISSEMINATION SVCS				
		7/02/18 441	201807 310-51300-51000		*	.06	
			JUL 18-OFFICE SUPPLIES				
		7/02/18 441	201807 310-51300-42000		*	138.47	
			JUL 18-POSTAGE				
		7/02/18 441	201807 310-51300-42500		*	.90	
			JUL 18-COPIES				
		7/02/18 441	201807 310-51300-41000		*	62.74	
			JUL 18-TELEPHONE				
		7/02/18 442	201807 320-57200-34400		*	1,750.00	
			JUL 18-CONTRACT ADMIN				
				GOVERNMENTAL MANAGEMENT SERVICES			5,952.66 003247
7/06/18	00008	5/31/18 101178	201805 310-51300-31500		*	1,600.00	
			MAY 18-LEGAL SERVICES				
		6/29/18 101177	201805 310-51300-31500		*	605.50	
			MAY 18-LEGAL SERVICES				
				HOPPING, GREEN & SAMS			2,205.50 003248

WYNN --WYNNFIELD -- MDELGADO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 7/09/18

PAGE 7

*** CHECK DATES 05/04/2018 - 07/09/2018 ***

WYNNFIELD LAKES - GENERAL FUND
BANK A WYNNFIELD - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/06/18	00108	7/02/18 279	201807 320-57200-34200	JUL 18-JANITORIAL SVCS	*	729.58	
		7/02/18 279	201807 320-57200-34300	JUL 18-AMENITY MGMT SVCS	*	4,160.50	
							4,890.08 003249
RIVERSIDE MANAGEMENT SERVICES, INC							
7/06/18	00028	7/01/18 370356	201807 320-57200-46800	JUL 18-LAKE MAINT	*	750.00	
							750.00 003250
THE LAKE DOCTORS, INC.							
TOTAL FOR BANK A						80,737.73	
TOTAL FOR REGISTER						80,737.73	

WYNN --WYNNFIELD -- MDELGADO

WYNN -- WYNNFIELD -- MDELGADO

B.

Wynnfield Lakes
Community Development District

Unaudited Financial Statements
as of
May 31, 2018

Board of Supervisors Meeting
July 18, 2018

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
May 31, 2018

	<u>Major Funds</u>		<u>Non-Major Fund</u>	<u>Totals</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Governmental Funds</u>
ASSETS:				
Cash	\$9,125	---	\$7,494	\$16,619
Petty Cash	\$200	---	---	\$200
US Bank Custody Account	\$298,352	---	---	\$298,352
State Board of Administration	---	---	\$180,946	\$180,946
Investments:				
Series 2014				
Reserve	---	\$260,363	---	\$260,363
Revenue	---	\$131,501	---	\$131,501
Redemption	---	\$12	---	\$12
Total assets	\$307,677	\$391,877	\$188,440	\$887,993
LIABILITIES				
Accounts Payable	\$22,165	---	---	\$22,165
Total liabilities	\$22,165	\$0	\$0	\$22,165
FUND BALANCES:				
Restricted for:				
Debt Service	---	\$391,877	---	\$391,877
Assigned to:				
Capital reserves	---	---	\$188,440	\$188,440
Unassigned	\$285,511	---	---	\$285,511
Total fund balances	\$285,511	\$391,877	\$188,440	\$865,828
TOTAL LIABILITIES AND FUND BALANCES	\$307,677	\$391,877	\$188,440	\$887,993

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/2018	ACTUAL THRU 05/31/2018	VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments	\$500,362	\$500,362	\$500,226	(\$136)
Clubhouse Income	\$250	\$250	\$1,379	\$1,129
Interest Income	\$15	\$15	\$338	\$323
TOTAL REVENUES	\$500,627	\$500,627	\$501,942	\$1,315
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisor Fees	\$6,000	\$4,000	\$3,400	\$600
FICA Expense	\$459	\$306	\$260	\$46
Engineering	\$4,500	\$3,000	\$1,628	\$1,372
Arbitrage (Grau)	\$1,200	\$800	\$150	\$650
Trustee (US Bank)	\$4,400	\$2,933	\$0	\$2,933
Assessment Roll (GMS)	\$5,000	\$5,000	\$5,000	\$0
Attorney (HGS)	\$22,000	\$14,667	\$9,011	\$5,656
Dissemination Agent (GMS)	\$1,100	\$733	\$667	\$67
Annual Audit (Grau)	\$3,700	\$3,700	\$3,700	\$0
Management Fees (GMS)	\$46,006	\$30,671	\$30,671	\$0
Computer Time	\$1,000	\$667	\$667	\$0
Travel & Per Diem	\$100	\$67	\$0	\$67
Telephone	\$125	\$83	\$53	\$30
Postage	\$300	\$200	\$144	\$56
Printing & Binding	\$750	\$500	\$192	\$308
Insurance (FIA)	\$7,783	\$7,783	\$6,759	\$1,024
Legal Advertising	\$1,000	\$667	\$472	\$195
Other Current Charges	\$4,200	\$2,800	\$2,178	\$622
Office Supplies	\$50	\$33	\$8	\$26
Dues, Licenses & Subscriptions (DCA)	\$175	\$175	\$175	\$0
Meeting Room	\$1,290	\$860	\$860	\$0
TOTAL ADMINISTRATIVE	\$111,138	\$79,645	\$65,993	\$13,652

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/2018	ACTUAL THRU 05/31/2018	VARIANCE
<i>Operations</i>				
Insurance (FIA)	\$7,985	\$7,985	\$7,605	\$380
Field Management (GMS)	\$21,000	\$14,000	\$14,000	\$0
Amenity Center Management (RMS)	\$49,926	\$33,284	\$33,284	\$0
Office Supplies / Mailings / Printings	\$1,250	\$833	\$474	\$360
Pool Maintenance (Crystal Clean Pools)	\$12,500	\$8,333	\$7,938	\$396
Pool Chemicals	\$7,000	\$4,667	\$2,360	\$2,307
Permit Fees	\$1,500	\$1,000	\$1,076	(\$76)
Landscape Maintenance (Brightview))	\$49,908	\$33,272	\$32,856	\$416
Landscape Contingency	\$8,100	\$5,400	\$2,870	\$2,530
Irrigation Maintenance	\$3,000	\$2,000	\$2,090	(\$90)
Lake Maintenance (Lake Doctors)	\$17,200	\$11,467	\$6,000	\$5,467
General Facility Maintenance	\$19,500	\$13,000	\$11,275	\$1,725
Facility Attendants (RMS)	\$10,320	\$6,880	\$1,900	\$4,980
Repairs & Replacements	\$30,000	\$20,000	\$21,543	(\$1,543)
Electric (JEA)	\$16,000	\$10,667	\$10,745	(\$78)
Water & Sewer/Irrigation (JEA)	\$33,000	\$22,000	\$16,037	\$5,963
Telephone/Internet & Cable (Comcast)	\$3,200	\$2,133	\$2,198	(\$64)
Security Service/Monitoring (Giddens)	\$33,250	\$22,167	\$23,085	(\$918)
Refuse Service	\$5,800	\$3,867	\$4,450	(\$584)
Janitorial (RMS)	\$8,755	\$5,837	\$5,837	\$0
Janitorial Supplies	\$3,500	\$2,333	\$2,196	\$137
Stormwater User Fees	\$1,140	\$760	\$0	\$760
Special Events	\$7,500	\$5,000	\$5,831	(\$831)
Recreation Passes	\$500	\$500	\$5,515	(\$5,015)
Reserve Funding-CY	\$47,319	\$47,319	\$47,319	\$0
Contingency	\$5,363	\$3,575	\$2,456	\$1,119
TOTAL FIELD	\$404,516	\$288,279	\$270,939	\$17,340
TOTAL EXPENDITURES	\$515,655	\$367,924	\$336,932	\$30,992
OTHER FINANCING SOURCES AND (USES)				
Interfund Transfer In/(Out) to/from DSF	\$7,563	\$7,563	\$2,697	(\$4,866)
TOTAL OTHER FINANCING SOURCES AND (USES)	\$7,563	\$7,563	\$2,697	(\$4,866)
EXCESS REVENUES (EXPENDITURES)	(\$7,465)		\$167,707	
FUND BALANCE - Beginning	\$7,465		\$117,804	
FUND BALANCE - Ending	\$0		\$285,511	

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
SERIES 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED THRU 05/31/2018	ACTUAL THRU 05/31/2018	VARIANCE
<u>REVENUES:</u>				
Assessments - Levy	\$519,636	\$519,636	\$519,559	(\$76)
Interest Income	\$100	\$100	\$4,573	\$4,473
Assessments - Direct	\$0	\$0	\$5,000	\$5,000
TOTAL REVENUES	\$519,736	\$519,736	\$529,132	\$9,397
<u>EXPENDITURES:</u>				
<u>Series 2014A</u>				
Interest - 11/01	\$132,413	\$132,413	\$132,413	\$0
Interest - 5/01	\$132,413	\$132,300	\$132,300	\$0
Principal - 5/01	\$255,000	\$255,000	\$255,000	\$0
Principal - Special Call 11/01	\$0	\$0	\$5,000	(\$5,000)
Principal - Special Call 05/01	\$0	\$0	\$10,000	(\$10,000)
TOTAL EXPENDITURES	\$519,825	\$519,713	\$534,713	(\$15,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer In / (Out)	(\$7,563)	(\$7,563)	(\$2,697)	\$4,866
TOTAL OTHER FINANCING SOURCES (USES)	(\$7,563)	(\$7,563)	(\$2,697)	\$4,866
EXCESS REVENUES (EXPENDITURES)	(\$7,652)		(\$8,277)	
FUND BALANCE - Beginning	\$136,966		\$400,154	
FUND BALANCE - Ending	\$129,314		\$391,877	

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2018**

Series 2014, Special Assessment Bonds		
Interest Rate:	1.750%	
Maturity Date:	5/1/2018	\$255,000.00
Interest Rate:	2.250%	
Maturity Date:	5/1/2019	\$260,000.00
Interest Rate:	2.625%	
Maturity Date:	5/1/2020	\$265,000.00
Interest Rate:	3.000%	
Maturity Date:	5/1/2021	\$275,000.00
Interest Rate:	3.250%	
Maturity Date:	5/1/2022	\$285,000.00
Interest Rate:	3.500%	
Maturity Date:	5/1/2023	\$290,000.00
Interest Rate:	3.625%	
Maturity Date:	5/1/2024	\$305,000.00
Interest Rate:	3.750%	
Maturity Date:	5/1/2025	\$315,000.00
Interest Rate:	4.000%	
Maturity Date:	5/1/2026	\$325,000.00
Interest Rate:	4.250%	
Maturity Date:	5/1/2030	\$1,450,000.00
Interest Rate:	4.500%	
Maturity Date:	5/1/2036	\$2,720,000.00
Reserve Fund Requirement:	50% Max Annual Debt Service	
Bonds outstanding - 9/30/2017		\$6,480,000.00
Less:	November 1, 2017 (Special Call)	(\$5,000.00)
	May 1, 2018 (Mandatory)	(\$255,000.00)
	May 1, 2018 (Special Call)	(\$10,000.00)
Current Bonds Outstanding		\$6,475,000.00
Total Current Bonds Outstanding		\$6,475,000.00

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED THRU 05/31/2018	ACTUAL THRU 05/31/2018	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$50	\$50	\$1,760	\$1,710
Capital Reserve Transfer	\$47,319	\$47,319	\$47,319	\$0
TOTAL REVENUES	\$47,369	\$47,369	\$49,079	\$1,710
<u>EXPENDITURES:</u>				
Capital Outlay	\$15,000	\$12,487	\$12,487	\$0
Other Service Charges	\$350	\$274	\$274	\$0
TOTAL EXPENDITURES	\$15,350	\$12,761	\$12,761	\$0
EXCESS REVENUES (EXPENDITURES)	\$32,019		\$36,319	
FUND BALANCE - Beginning	\$0		\$152,121	
FUND BALANCE - Ending	\$32,019		\$188,440	

WYNNFIELD LAKES
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2018

	OCT 2017	NOV 2017	DEC 2017	JAN 2018	FEB 2018	MAR 2018	APR 2018	MAY 2018	JUN 2018	JUL 2018	AUG 2018	SEP 2018	TOTAL
Revenues													
Maintenance Assessments	\$0	\$18,082	\$465,752	\$4,678	\$1,198	\$3,630	\$4,368	\$2,518	\$0	\$0	\$0	\$0	\$500,226
Clubhouse Income	\$0	\$0	\$0	\$1,104	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$1,379
Signage Lease Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$12	\$5	\$72	\$75	\$58	\$56	\$60	\$0	\$0	\$0	\$0	\$338
Total Revenues	\$0	\$18,094	\$465,757	\$5,853	\$1,273	\$3,688	\$4,699	\$2,577	\$0	\$0	\$0	\$0	\$501,942
Supervisor Fees	\$600	\$0	\$0	\$800	\$200	\$800	\$200	\$800	\$0	\$0	\$0	\$0	\$3,400
FICA Expense	\$46	\$0	\$0	\$61	\$15	\$61	\$15	\$61	\$0	\$0	\$0	\$0	\$260
Engineering	\$813	\$0	\$0	\$63	\$0	\$0	\$0	\$753	\$0	\$0	\$0	\$0	\$1,628
Arbitrage (Grau)	\$0	\$50	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$150
Trustee (US Bank)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessment Roll (GMS)	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney (HGS)	\$1,715	\$170	\$0	\$2,405	\$101	\$2,324	\$92	\$2,206	\$0	\$0	\$0	\$0	\$9,011
Dissemination Agent (GMS)	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Annual Audit (Grau)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,700	\$0	\$0	\$0	\$0	\$3,700
Management Fees (GMS)	\$3,834	\$3,834	\$3,834	\$3,834	\$3,834	\$3,834	\$3,834	\$3,834	\$0	\$0	\$0	\$0	\$30,671
Computer Time	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$12	\$0	\$0	\$35	\$0	\$7	\$0	\$0	\$0	\$0	\$53
Postage	\$12	\$82	\$9	\$6	\$15	\$0	\$7	\$12	\$0	\$0	\$0	\$0	\$144
Printing & Binding	\$1	\$49	\$3	\$3	\$112	\$11	\$11	\$3	\$0	\$0	\$0	\$0	\$192
Insurance (FIA)	\$6,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,759
Legal Advertising	\$69	\$0	\$0	\$148	\$0	\$9	\$86	\$160	\$0	\$0	\$0	\$0	\$472
Other Current Charges	\$236	\$307	\$303	\$41	\$496	\$274	\$266	\$256	\$0	\$0	\$0	\$0	\$2,178
Office Supplies	\$0	\$3	\$0	\$0	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$8
Dues, Licenses & Subscriptions (DCA)	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Meeting Room	\$215	\$0	\$0	\$215	\$0	\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$860
Total Administrative	\$19,641	\$4,660	\$4,328	\$7,741	\$4,941	\$7,729	\$4,781	\$12,172	\$0	\$0	\$0	\$0	\$65,993

WYNNFIELD LAKES
Community Development District
General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2018

	OCT 2017	NOV 2017	DEC 2017	JAN 2018	FEB 2018	MAR 2018	APR 2018	MAY 2018	JUN 2018	JUL 2018	AUG 2018	SEP 2018	TOTAL
Insurance (FIA)	\$7,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,605
Field Management (GMS)	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$0	\$0	\$0	\$0	\$14,000
Amenity Center Management (RMS)	\$4,161	\$4,161	\$4,161	\$4,161	\$4,161	\$4,161	\$4,161	\$4,161	\$0	\$0	\$0	\$0	\$33,284
Office Supplies / Mailings / Printings	\$14	\$27	\$398	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Pool Maintenance (Crystal Clean Pools)	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$1,638	\$0	\$0	\$0	\$0	\$7,938
Pool Chemicals	\$295	\$443	\$0	\$885	\$0	\$0	\$738	\$0	\$0	\$0	\$0	\$0	\$2,360
Permit Fees	\$0	\$345	\$0	\$531	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$1,076
Landscape Maintenance (Brightview))	\$4,159	\$4,159	\$4,159	\$4,159	\$4,159	\$4,159	\$3,743	\$4,159	\$0	\$0	\$0	\$0	\$32,856
Landscape Contingency	\$196	\$196	\$996	\$196	\$196	\$698	\$196	\$196	\$0	\$0	\$0	\$0	\$2,870
Irrigation Maintenance	\$585	\$0	\$504	\$0	\$473	\$0	\$303	\$225	\$0	\$0	\$0	\$0	\$2,090
Lake Maintenance (Lake Doctors)	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$0	\$0	\$0	\$0	\$6,000
General Facility Maintenance	\$1,625	\$1,625	\$1,484	\$1,625	\$0	\$41	\$3,250	\$1,625	\$0	\$0	\$0	\$0	\$11,275
Facility Attendants (RMS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,900	\$0	\$0	\$0	\$0	\$1,900
Repairs & Replacements	\$1,954	\$5,812	\$2,691	\$2,342	\$2,451	\$1,520	\$3,001	\$1,772	\$0	\$0	\$0	\$0	\$21,543
Electric (JEA)	\$1,404	\$941	\$1,131	\$1,645	\$1,488	\$1,479	\$1,230	\$1,427	\$0	\$0	\$0	\$0	\$10,745
Water & Sewer/Irrigation (JEA)	\$1,650	\$1,777	\$1,689	\$1,945	\$1,695	\$1,792	\$2,332	\$3,156	\$0	\$0	\$0	\$0	\$16,037
Telephone/Internet & Cable (Comcast)	\$263	\$273	\$263	\$278	\$278	\$269	\$285	\$289	\$0	\$0	\$0	\$0	\$2,198
Security Service/Monitoring (Giddens)	\$2,802	\$2,522	\$3,861	\$2,537	\$2,522	\$2,522	\$2,522	\$3,798	\$0	\$0	\$0	\$0	\$23,085
Refuse Service	\$533	\$532	\$532	\$541	\$541	\$541	\$615	\$616	\$0	\$0	\$0	\$0	\$4,450
Janitorial (RMS)	\$730	\$730	\$730	\$730	\$730	\$730	\$730	\$730	\$0	\$0	\$0	\$0	\$5,837
Janitorial Supplies	\$291	\$1,083	\$118	\$9	\$71	\$14	\$333	\$277	\$0	\$0	\$0	\$0	\$2,196
Stormwater User Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Events	\$3,085	\$0	\$0	\$0	\$875	\$61	\$1,810	\$0	\$0	\$0	\$0	\$0	\$5,831
Recreation Passes	\$0	\$0	\$0	\$0	\$5,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,515
Reserve Funding-CY	\$0	\$0	\$0	\$0	\$0	\$47,319	\$0	\$0	\$0	\$0	\$0	\$0	\$47,319
Contingency	\$0	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,456
Total Field Expenditures	\$34,751	\$30,481	\$26,117	\$24,983	\$28,554	\$68,739	\$28,648	\$28,667	\$0	\$0	\$0	\$0	\$270,939
Subtotal Operating Expenditures	\$54,391	\$35,141	\$30,445	\$32,724	\$33,495	\$76,468	\$33,429	\$40,839	\$0	\$0	\$0	\$0	\$336,932
Interfund Transfers	\$2,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,697
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	(\$51,694)	(\$17,046)	\$435,313	(\$26,871)	(\$32,223)	(\$72,780)	(\$28,730)	(\$38,262)	\$0	\$0	\$0	\$0	\$167,707

C.

Wynnfield Lakes CDD

Special Assessment Receipts
Fiscal Year Ending September 30, 2017

Date Received	Description	Gross Tax Received	Discounts/Penalties	Commissions Paid	Interest Income	Net Amount Received	\$ 540,930.72 .300.36300.10000 General Fund 49.05%	\$561,837.60 .700.36300.10000 Debt Svc Fund 50.95%	\$1,102,768.32 Total 100%
11/15/17	11/01/2017-11/08/2017	\$ 25,818.80	\$ 1,032.77	\$ 867.51	\$ -	\$ 23,918.52	\$ 11,732.53	\$ 12,185.99	\$ 23,918.52
11/21/17	11/09/2017-11/16/2017	\$ 13,972.80	\$ 558.93	\$ 469.49	\$ -	\$ 12,944.38	\$ 6,349.49	\$ 6,594.89	\$ 12,944.38
12/01/17	11/17/2017-11/27/2017	\$ 319,395.28	\$ 12,776.01	\$ 10,731.68	\$ -	\$ 295,887.59	\$ 145,139.00	\$ 150,748.59	\$ 295,887.59
12/06/17	11/28/2017-11/30/2017	\$ 679,694.40	\$ 27,181.42	\$ 22,837.95	\$ -	\$ 629,675.03	\$ 308,868.65	\$ 320,806.38	\$ 629,675.03
12/13/17	12/01/2017-12/08/2017	\$ 12,909.40	\$ 490.55	\$ 434.66	\$ -	\$ 11,984.19	\$ 5,878.49	\$ 6,105.70	\$ 11,984.19
12/22/17	12/09/2017-12/19/2017	\$ 12,909.40	\$ 516.37	\$ 433.76	\$ -	\$ 11,959.27	\$ 5,866.27	\$ 6,093.00	\$ 11,959.27
01/11/18	12/20/2017-12/31/2017	\$ 7,602.74	\$ 249.97	\$ 257.35	\$ -	\$ 7,095.42	\$ 3,480.45	\$ 3,614.97	\$ 7,095.42
01/24/18	01/01/2018-01/16/2018	\$ 2,581.88	\$ 51.64	\$ 88.55	\$ -	\$ 2,441.69	\$ 1,197.70	\$ 1,243.99	\$ 2,441.69
02/07/18	01/17/2018-01/31/2018	\$ 2,581.88	\$ 51.64	\$ 88.55	\$ -	\$ 2,441.69	\$ 1,197.70	\$ 1,243.99	\$ 2,441.69
03/07/18	02/13/2018-02/28/2018	\$ 7,745.64	\$ 77.46	\$ 268.38	\$ -	\$ 7,399.80	\$ 3,629.76	\$ 3,770.04	\$ 7,399.80
04/05/18	03/21/2018-03/31/2018	\$ 3,236.54	\$ -	\$ 113.28	\$ -	\$ 3,123.26	\$ 1,532.02	\$ 1,591.24	\$ 3,123.26
04/18/18	04/01/2018-04/13/2018	\$ 5,913.96	\$ (77.46)	\$ 209.70	\$ -	\$ 5,781.72	\$ 2,836.05	\$ 2,945.67	\$ 5,781.72
05/19/18	04/14/2018-04/30/2018	\$ 5,163.76	\$ (154.91)	\$ 186.15	\$ -	\$ 5,132.52	\$ 2,517.61	\$ 2,614.91	\$ 5,132.52
		\$ 1,099,526.48	\$ 42,754.39	\$ 36,987.01	\$ -	\$ 1,019,785.08	\$ 500,225.72	\$ 519,559.36	\$ 1,019,785.08

Due to General Fund \$ (0.09) 001.300.13100.10300

Gross Percent Collected 100%

Gross Amount Remaining to Collect \$3,241.84

Transfer to General Fund		
Date	Check #	GF
11/30/2017	TXFER	\$ 11,732.53
11/30/2017	TXFER	\$ 6,349.49
12/31/2017	TXFER	\$ 145,139.02
12/31/2017	TXFER	\$ 308,868.71
12/31/2017	TXFER	\$ 5,878.49
12/31/2017	TXFER	\$ 5,866.27
1/31/2018	TXFER	\$ 3,480.45
01/31/2018	TXFER	\$ 1,197.70
2/7/2018	TXFER	\$ 1,197.70
3/7/2018	TXFER	\$ 3,629.76
4/5/2018	TXFER	\$ 1,532.02
4/18/2018	TXFER	\$ 2,836.05
5/9/2018	TXFER	\$ 2,517.61
		\$ 500,225.81



Enhancement Proposal

Job Name: Pool Option 1
Property Name: Wynnfield Lakes
Client: Chris Hall
Address: #N/A
City/State/Zip: #N/A
Phone: #N/A

Proposal #
Date: June 5, 2018

Yellowstone Landscape will complete the work described below:

Description

Option 1 for pool strips installed

Materials & Services	Quantity	Unit Price	Total
White Bird of Paradise.	1	\$ 111.46	\$ 111.46
Dwarf Oleander.	43	\$ 16.72	\$ 718.96
Blue Daze.	20	\$ 7.24	\$ 144.80
Yellow Lantana.	90	\$ 5.57	\$ 501.30
Prep and Install	14	\$ 44.77	\$ 626.79

TOTAL PRICE	\$ 2,103.31
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ACCEPTANCE OF TERMS

Signature below authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted.

Payment terms: Net 30 days. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Client:

Prepared by:

Bradley Poor

Date:

Date: June 5, 2018

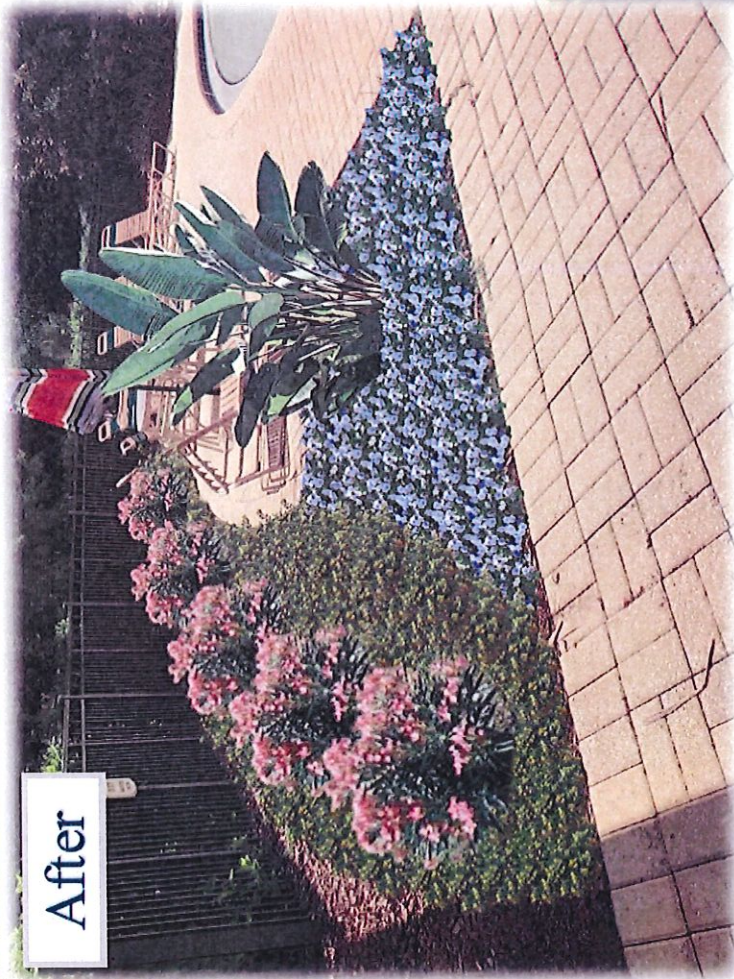
Internal Use Only	
Project Number:	District: Jacksonville
PO Reference:	Date Work Completed:



YELLOWSTONE
LANDSCAPE

Wynnfield Lakes

After



Dwarf Oleander, White Bird of Paradise,
Yellow Lantana, Blue Daze

Before



Jacksonville, FL



Enhancement Proposal

Job Name: Pool Option 2
Property Name: Wynnfield Lakes
Client: Chris Hall
Address: #N/A
City/State/Zip: #N/A
Phone: #N/A

Proposal #
Date: June 5, 2018

Yellowstone Landscape will complete the work described below:

Description

Pool option 2 install

Materials & Services	Quantity	Unit Price	Total
Verbena.	20	\$ 5.57	\$ 111.40
Hawaiian Ti.	43	\$ 17.83	\$ 766.69
Liriope.	115	\$ 5.57	\$ 640.55
Coquina Boulder.	1	\$ 133.75	\$ 133.75
Prep and Install	14	\$ 44.77	\$ 626.79

TOTAL PRICE \$ **2,279.18**

ACCEPTANCE OF TERMS

Signature below authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted.

Payment terms: Net 30 days. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Client:

Prepared by:

Bradley Poor

Date:

Date: June 5, 2018

Internal Use Only	
Project Number:	District: Jacksonville
PO Reference:	Date Work Completed:



YELLOWSTONE
LANDSCAPE

Wynnfild Lakes

After



Hawaiian Ti, Liriope, Coquina Boulder,
Verbena

Before



Jacksonville, FL