

*Wynnfield Lakes
Community Development District*

March 18, 2020

Wynnfield Lakes Community Development District

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

March 11, 2020

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, March 18, 2020 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 January 15, 2020 Meeting
- IV. Update on Refurbishment of the Splash Pad
- V. Consideration of Resolution 2020-02, Adopting an Internal Controls Policy
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - D. Operations Manager - Memorandum
 - E. Amenity Manager
- VII. Audience Comments / Supervisors' Requests
- VIII. Other Business
- IX. Financial Reports
 - A. Approval of Check Register
 - B. Balance Sheet & Income Statement
 - C. Special Assessment Receipt Schedule
- X. Next Scheduled Meeting – May 20, 2020 @ 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, FL 32224
- XI. Adjournment

Enclosed under the third order of business for your review and approval is a copy of the minutes from the January 15, 2020 meeting.

The fifth order of business is consideration of resolution 2020-02, adopting an internal controls policy. A copy of the resolution, with the policy included as an exhibit, is enclosed for your review and approval.

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

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,

Daniel Laughlin

Daniel Laughlin
District Manager

AGENDA

Wynnfield Lakes Community Development District Agenda

Wednesday
March 18, 2020
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

- I. Roll Call
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XI. Adjournment

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, January 15, 2020 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
Luis Diaz-Rodriguez	Vice Chairman
Claire Marsh	Supervisor
Kate Priddy	Supervisor
Sharon Thomaszfski	Supervisor

Also present were:

Daniel Laughlin	District Manager
Jason Walters	District Counsel
Don Craig	District Engineer (by phone)
Chris Hall	Riverside Management Services
Richard Waters	Riverside Management Services

The following is a summary of the discussions and actions taken at the January 15, 2020 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 6:02 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Minutes

A. November 20, 2019

There were no comments on the minutes.

On MOTION by Dr. Sweeney seconded by Ms. Thomaszfski with all in favor the minutes of the November 20, 2019 meeting and were approved.
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B. December 11, 2019 Continued Meeting

There were no comments on the minutes.

On MOTION by Ms. Thomaszfski seconded by Mr. Diaz-Rodriguez with all in favor the minutes of the November 20, 2019 meeting and December 11, 2019 continued meeting were approved.

FOURTH ORDER OF BUSINESS

Discussion of the Pool Play Structure

Mr. Laughlin read into the record letters from residents DeSante and Heckman expressing their preference for keeping a slide in the play structure. Dr. Sweeney stated the feedback she received was also pro-slide. Mr. Laughlin reiterated the options presented at the continued meeting held on December 11, 2019 were the “spray ‘n play” pad plan and slide for a total of \$70,936, or refurbishment of the existing equipment for a total of \$68,597. The two renderings labeled CF-147 and CF-12 TB that were enclosed in the agenda package are quoted between \$90,000 and \$100,000. Following a discussion on the various options, the Board chose to approve refurbishment of the current equipment contingent on staff negotiating with Compac to remove the tunnel and netting and replace it with a slide due to liability concerns.

On MOTION by Dr. Sweeney seconded by Ms. Priddy with Ms. Marsh in favor and Mr. Diaz-Rodriguez and Ms. Thomaszfski opposed Compac’s proposal for refurbishment of the current splash pad equipment was approved subject to staff negotiating replacing the tunnel and netting with a second slide at an amount not to exceed \$75,000 with the Chair authorized to execute any necessary documents.

FIFTH ORDER OF BUSINESS

Acceptance of the Fiscal Year 2019 Audit Report

Mr. Laughlin stated on the first page, under opinions, it states, “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, 2019, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.” On page 25 it says, “In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.” This was a clean audit.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor the Fiscal Year 2019 audit report was accepted.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. Walters stated the legislative session started yesterday so we will provide an update for the Board. There are a number of bills moving through the legislature this year that could potentially impact districts so we will highlight those and if you have any questions, feel free to reach out to me. Pertinent to our liability discussion, we have sovereign immunity as local government, which means we're capped at our damages that can be awarded due to tort actions. The current statute provides you can only be awarded \$250,000. The issue is when you get a claim over \$250,000, they can go to the legislature and ask that they pay this bill. They hate dealing with that and they come up every year, so one of the proposals is to increase the amount of that sovereign immunity this year so that is one we will be watching closely. Particularly, because it will impact our insurance rates if that goes through.

B. District Engineer

There being nothing to report, the next item followed.

C. District Manager

There being nothing to report, the next item followed.

D. Operation Manager - Memorandum

A copy of the operations memorandum was enclosed in the agenda package.

E. Amenity Manager

Mr. Waters presented two proposals to repair a damaged tennis net pole. The proposal provided by ZafirCourt & Sons includes an option of resurfacing of the tennis court for a total of \$5,500 with the pole repair alone quoted at \$2,000, versus the second proposal from Court Surfaces for a total of \$13,930 including resurfacing the court, or \$3,550 for the pole repair.

On MOTION by Ms. Thomaszfski seconded by Ms. Priddy with all in favor the proposal from ZafirCourt & Sons including resurfacing of the tennis court for a total of \$5,500 was approved.

Mr. Diaz-Rodriguez asked if the HOA meetings could be advertised on the community marquee.

Ms. Priddy and Dr. Sweeney discussed the need for a working relationship between the HOA and CDD. Mr. Walters noted during CDD board meetings, the CDD board members are acting on behalf of the CDD. The Board made the following motion agreeing to allow staff to advertise the HOA meeting dates on the marquee.

On MOTION by Ms. Priddy seconded by Ms. Thomaszfski with all in favor authorizing staff to post HOA board meeting dates on the community marquee was approved.

SEVENTH ORDER OF BUSINESS Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS Audience Comments / Supervisor's Requests

Ms. Martha Diaz-Rodriguez stated we have a problem with the geese again.

Dr. Sweeney stated I have had two conversations with Geese Masters because they are in my yard too. We've been told they always go back to where they come from and they have feeding patterns so that's why we're seeing them. We've discussed a resident feeding them in the past and they believe the resident is feeding them again. Geese Masters is trying to change their schedule so they're working on it.

Supervisor's Requests

Dr. Sweeney stated a resident has some concern over some squatters maybe pitching tents in the woods at the very end of the CDD property near the bank.

Mr. Walters stated that would be trespassing so they could certainly be removed by the police.

Dr. Sweeney stated I don't think there's a fence.

Mr. Walters stated no, we wouldn't fence because a lot of that is preserve area. Sometimes different departments will require signage, but we can certainly work with law enforcement.

Dr. Sweeney stated we also have some young boys who have been fishing quite a bit.

NINTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

Mr. Laughlin stated the total of the check run is \$62,509.38.

Ms. Priddy asked about the ASCAP invoice.

Mr. Laughlin stated that is a music licensing company so we can play music at the amenity center.

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

B. Balance Sheet & Income Statement

A copy of the balance sheet and income statement was included in the agenda package.

C. Special Assessment Receipt Schedule

Mr. Laughlin stated we are currently almost 100% collected.

TENTH ORDER OF BUSINESS

Next Meeting Scheduled

Mr. Laughlin stated the next regularly scheduled meeting is March 18, 2020 at 6:00 p.m. here at the University of North Florida at the University Center.

ELEVENTH 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

FIFTH ORDER OF BUSINESS

RESOLUTION 2020-02

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes*; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

WHEREAS, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

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

SECTION 1. The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 18TH DAY OF MARCH, 2020.

ATTEST:

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT “A”

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT INTERNAL CONTROLS POLICY

1. Purpose.

- 1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Wynnfield Lakes Community Development District.
- 1.2. Consistent with Section 218.33(3), *Florida Statutes*, the internal controls adopted herein are designed to:
 - 1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).
 - 1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
 - 1.2.3. Support economical and efficient operations.
 - 1.2.4. Ensure reliability of financial records and reports.
 - 1.2.5. Safeguard Assets (as hereinafter defined).

2. Definitions.

- 2.1. “Abuse” means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.
- 2.2. “Assets” means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.
- 2.3. “Auditor” means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.
- 2.4. “Board” means the Board of Supervisors for the District.
- 2.5. “District Management” means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

- 2.6. “Fraud” means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity’s assets, bribery, or the use of one’s position for personal enrichment through the deliberate misuse or misapplication of an organization’s resources.
- 2.7. “Internal Controls” means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.
- 2.8. “Risk” means anything that could negatively impact the District’s ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.
- 2.9. “Waste” means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

3. Control Environment.

3.1. Ethical and Honest Behavior.

- 3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.
- 3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.
- 3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

4. Risk Assessment.

- 4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management’s Risk assessments shall include, but not be limited to:
 - 4.1.1. Identifying potential hazards.
 - 4.1.2. Evaluating the likelihood and extent of harm.
 - 4.1.3. Identifying cost-justified precautions and implementing those precautions.

5. Control Activities.

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.

5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.

- 5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.
- 5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.
- 5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

6. Information and Communication.

- 6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.
- 6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

7. Monitoring Activities.

- 7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:
 - 7.1.1.1. Review its operational processes.
 - 7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.
 - 7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.
 - 7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.

7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.

7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.

7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

Specific Authority: §§ 190.011(5)], 218.33(3), *Florida Statutes*

Effective date: March 18, 2020

SIXTH ORDER OF BUSINESS

D.

Wynnfield Lakes Community Development District
12319 Wynnfield Lakes Drive, Jacksonville, Florida 32246

Memorandum

Date: March 18, 2020

To: Rich Whetsel via email
Operations Director

From: Chris Hall Lance Faiman
Operations Manager Amenity Manager

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:

- Twenty-five (25) access cards were issued to residents since the last CDD meeting.
- Six (6) Veranda rentals took place.
- Spring Fling will be held on March 28th from 1:00 to 4:00.
- RMS continues to provide janitorial services.

Fitness Center:

- Walls have been patched and spot painted.
- Yoga mat holder and new yoga mats have been installed.
- Cables and pulleys on the lat pull machine have been repaired.
- RMS continues to maintain and clean the fitness equipment weekly.
- Southeast Fitness continues preventative maintenance program on all the equipment.

Amenity/Pool/Playground:

- The playground equipment has been painted.
- Fencing around the amenity center continues to be painted a section at a time.
- The splash park has been disassembled and is being refurbished by Com-Pac.
- Pool furniture, patio, and pool deck pavers has been pressure washed.
- Lights are being checked and replaced as needed.
- Crystal Clean is maintaining the pools twice a week, and RMS staff cleans/skims pool daily.
- Playground inspections and tightening of playground equipment is performed monthly.
- Florida Pest Control continues to treat the amenities on a monthly basis.

Landscaping / Irrigation:

- Yellowstone continues to maintain all the landscaping.
- Irrigation inspections continue monthly by Yellowstone.
- All irrigation repairs have been completed by Yellowstone.
- RMS is continuing to perform bi-weekly landscape inspections with Yellowstone.

Other Items:

- Tennis court is scheduled to be repaired and resurfaced in April.
- Goose Masters is continuing the goose control services.
- Lake Doctors continues to maintain the lakes.
- Nighttime light inspections are performed monthly.
- RMS continues to clean trash from the lake banks and outfall structures bi-weekly.

Questions/Comments:

Should you have any questions or comments regarding the above information, please feel free to contact Chris at (904) 657-9211 or Rich at (904) 759-8923

NINTH ORDER OF BUSINESS

A.

Wynnfield Lakes
Community Development District

Check Run Summary

March 18, 2020

Date	Check Numbers	Amount
GENERAL FUND		
12/20/2019	3654-3656	\$2,854.96
12/23/2019	3657	\$3,111.81
1/7/2020	3658-3671	\$26,769.82
1/9/2020	3672	\$23,760.00
1/13/2020	3673	\$90.00
1/24/2020	3674-3680	\$11,197.72
1/28/2020	3681-3684	\$8,461.16
2/5/2020	3685-3688	\$4,668.56
2/11/2020	3689-3694	\$9,317.41
2/20/2020	3695-3696	\$2,887.50
2/27/2020	3697-3705	\$13,473.42
CAPITAL RESERVE FUND		
2/7/2020	40	\$34,298.39
Total		<u><u>\$140,890.75</u></u>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/20/19	00009	12/09/19	0192707	201911	310	51300	31100		ENGINEERING THRU 11/30/19	*	250.00		
									ENGLAND, THIMS & MILLER			250.00	003654
12/20/19	00007	11/01/19	476	201911	320	57200	34400		NOV 29 - CONTRACT ADM	*	1,802.50		
									GOVERNMENTAL MANAGEMENT SERVICES			1,802.50	003655
12/20/19	00016	12/16/19	0687-001	202001	320	57200	43300		JAN 20 - PICKUP SERVICE	*	802.46		
									REPUBLIC SERVICES #687			802.46	003656
12/23/19	00108	12/17/19	340	201911	320	57200	46600		NOV 19 - FACILITY MAINT	*	1,625.00		
		12/17/19	340	201911	320	57200	34201		NOV 19 - JANITORIAL SUPP	*	65.00		
		12/17/19	340	201911	320	57200	46601		NOV 19 - REPAIRS/REPLACE	*	922.00		
		12/17/19	340	201911	320	57200	49000		NOV 19 - CONTINGENCY	*	499.81		
									RIVERSIDE MANAGEMENT SERVICES, INC			3,111.81	003657
1/07/20	00029	12/26/19	84957412	202001	320	57200	41000		TV/INTERNET 1/4-2/3/20	*	279.19		
									COMCAST			279.19	003658
1/07/20	00060	12/13/19	M23360	201912	320	57200	46200		DEC 19 - POOL MAINT	*	900.00		
									CRYSTAL CLEAN POOL SERVICE, INC			900.00	003659
1/07/20	00032	1/07/20	20-00083	202001	310	51300	48000		NOTICE OF MEETING	*	86.38		
									DAILY RECORD			86.38	003660
1/07/20	00191	1/07/20	01072020	202001	320	57200	46101		JAN 20 - RESID LANDSCAPE	*	42.00		
									BRADLEY AND PHUONG DICKINSON			42.00	003661
1/07/20	00075	12/18/19	23459568	201912	320	57200	34500		SECURITY 12/2-12/15/19	*	1,260.80		
		12/31/19	23459607	201912	320	57200	34500		SECURITY 12/16-12/29/19	*	1,308.08		
									GIDDENS SECURITY CORPORATION			2,568.88	003662
1/07/20	00192	12/23/19	180-1219	201912	320	57200	46802		DEC 19 - GOOSE CONTROL SV	*	1,100.00		
									GOOSE MASTERS OF NORTHEAST FLORIDA			1,100.00	003663

WYNN --WYNNFIELD -- TCESSNA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/07/20	00007	1/01/20	479	202001	310	51300	34000			*	3,948.83		
			JAN 20						- MANAGEMENT FEES				
1/01/20		479		202001	310	51300	35100			*	83.33		
			JAN 20						- COMPUTER TIME				
1/01/20		479		202001	310	51300	31600			*	91.67		
			JAN 20						- DISSEMINATION				
1/01/20		479		202001	310	51300	42000			*	13.00		
			JAN 20						- POSTAGE				
1/01/20		479		202001	310	51300	42500			*	10.35		
			JAN 20						- COPIES				
1/01/20		479		202001	310	51300	41000			*	31.37		
			JAN 20						- TELEPHONE				
1/01/20		480		202001	320	57200	34400			*	1,802.50		
			JAN 20						- FIELD ADM				
									GOVERNMENTAL MANAGEMENT SERVICES			5,981.05	003664
1/07/20	00008	11/30/19	111989	201911	310	51300	31500			*	1,600.00		
			NOV 19						- MONTHLY MEETING				
									HOPPING, GREEN & SAMS			1,600.00	003665
1/07/20	00012	12/18/19	08366811	201912	320	53800	43001			*	96.13		
									IRRIGATION 11/17-12/17/19				
12/18/19		25236787		201912	320	53800	43000			*	1,223.58		
									ELECTRIC 11/17-12/17/19				
12/18/19		25236787		201912	320	53800	43001			*	2,223.70		
									IRRIGATION 11/17-12/17/19				
12/18/19		25236787		201912	320	53800	43001			*	179.52		
									IRRIGATION 11/17-12/17/19				
12/18/19		25236787		201912	320	53800	43001			*	68.85		
									IRRIGATION 11/17-12/17/19				
									JEA			3,791.78	003666
1/07/20	00108	1/01/20	341	202001	320	57200	34200			*	729.58		
			JAN 20						- JANITORIAL SV				
1/01/20		341		202001	320	57200	34300			*	4,285.33		
			JAN 20						- FACILITY MGMT				
									RIVERSIDE MANAGEMENT SERVICES, INC			5,014.91	003667
1/07/20	00094	12/18/19	12621A	201912	320	57200	46601			*	340.00		
									EQUIPMENT MAINTENANCE				
									SOUTHEAST FITNESS REPAIR			340.00	003668
1/07/20	00028	1/01/20	476590	202001	320	57200	46800			*	795.00		
			JAN 20						- WATER MGMT				
									THE LAKE DOCTORS, INC.			795.00	003669

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/07/20	00189	1/07/20	01072020	202001	320-57200-46101			*	42.00		
			JAN 19 - REIMB LANDSCAPE								
1/07/20		1/07/20	01072020	202001	320-57200-46102			*	70.00		
			JAN 19 - REIMB WATER/SEW								
							PETER AND JENNIFER TOWNSEND			112.00	003670
1/07/20	00190	12/15/19	JAX71597	201912	320-57200-46100			*	4,158.63		
			DEC 19 - LANDSCAPE MAINT								
							YELLOWSTONE LANDSCAPE			4,158.63	003671
1/09/20	00154	1/08/20	01082020	202001	300-58100-10000			*	23,760.00		
			TXFER FY20 CAPITAL RESERV								
1/08/20		1/08/20	01082020	202001	600-15100-10000			*	23,760.00		
			TXFER FY20 CAPITAL RESERV								
1/08/20		1/08/20	01082020	202001	600-38100-10000			*	23,760.00-		
			TXFER FY20 CAPITAL RESERV								
							WYNNFIELD LAKES			23,760.00	003672
1/13/20	00196	11/18/19	845922	201911	320-57200-49000			*	45.00		
			PEST CONTROL SV 11/18/19								
12/16/19		847064	201912	320-57200-49000				*	45.00		
			PEST CONTROL 12/16/19								
							FLORIDA PEST CONTROL & CHEMICAL CO.			90.00	003673
1/24/20	00060	1/17/20	M1104	202001	320-57200-46200			*	900.00		
			JAN 20- POOL CLEANING								
							CRYSTAL CLEAN POOL SERVICE, INC			900.00	003674
1/24/20	00009	1/10/20	0192960	201912	310-51300-31100			*	11.60		
			MILEAGE THRU 12/31/19								
							ENGLAND, THIMS & MILLER			11.60	003675
1/24/20	00196	1/16/20	848218	202001	320-57200-49000			*	45.00		
			PEST CONTR SV 1/16/20								
							FLORIDA PEST CONTROL & CHEMICAL CO.			45.00	003676
1/24/20	00075	1/14/20	23459712	202001	320-57200-34500			*	1,166.24		
			SECURITY SV 12/30-1/12/20								
1/14/20		23459712	202001	320-57200-34500				*	141.84		
			HOLIDAY								
							GIDDENS SECURITY CORPORATION			1,308.08	003677
1/24/20	00016	1/16/20	0687-001	202002	320-57200-43300			*	802.95		
			FEB 20- PICK UP SV								
							REPUBLIC SERVICES #687			802.95	003678

WYNN --WYNNFIELD -- TCESSNA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/24/20	00108	1/10/20	342	201912	320	57200	46601			*	650.00		
									PRESSURE WASH SV 12/2/19				
1/15/20		1/15/20	343	201912	320	57200	46600			*	1,625.00		
									DEC 19- GEN FACILITY MAIN				
1/15/20		1/15/20	343	201912	320	57200	34201			*	67.00		
									DEC 19- JANITORIAL SUPPL				
1/15/20		1/15/20	343	201912	320	57200	46601			*	1,103.00		
									DEC 19- REPAIRS/REPLACE				
1/15/20		1/15/20	343	201912	320	57200	49000			*	526.46		
									DEC 19- CONTINGENCY				
									RIVERSIDE MANAGEMENT SERVICES, INC			3,971.46	003679
1/24/20	00190	1/15/20	JAX 8170	202001	320	57200	46100			*	4,158.63		
									JAN 20- LANDSCAPE MAINT				
									YELLOWSTONE LANDSCAPE			4,158.63	003680
1/28/20	00058	1/03/20	19008	202001	310	51300	32200			*	3,300.00		
									AUDIT FY19				
									GRAU AND ASSOCIATES			3,300.00	003681
1/28/20	00012	1/21/20	08366811	202001	320	53800	43001			*	101.04		
									IRRIGATION 12/17-1/20/20				
1/21/20		1/21/20	25236787	202001	320	53800	43000			*	1,298.15		
									ELECTRIC 12/18-1/21/20				
1/21/20		1/21/20	25236787	202001	320	53800	43001			*	2,678.61		
									IRRIGATION 12/18-1/21/20				
1/21/20		1/21/20	25236787	202001	320	53800	43001			*	205.85		
									SEWER 12/18-1/21/20				
1/21/20		1/21/20	25236787	202001	320	53800	43001			*	76.51		
									WATER 12/18-1/21/20				
									JEA			4,360.16	003682
1/28/20	00036	1/16/20	UC17545	202001	310	51300	60100			*	215.00		
									MEETING ROOM 1/15/20				
									UNIVERSITY OF NORTH FLORIDA			215.00	003683
1/28/20	00175	1/01/20	739805	202001	320	57200	54000			*	586.00		
									SESAC 1/10-12/31/20				
									SESAC			586.00	003684
2/05/20	00029	1/26/20	84957412	202002	320	57200	41000			*	279.02		
									TV/INTERNET 2/4-3/3/2020				
									COMCAST			279.02	003685
2/05/20	00191	2/05/20	02052020	202002	320	57200	46101			*	42.00		
									FEB 20 - REIMB LANDSCAPE				
									BRADLEY AND PHUONG DICKINSON			42.00	003686

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/05/20	00007	2/01/20	481	202002 310-51300-34000			*	3,948.83		
			FEB 20	- MANAGEMENT FEES						
2/01/20		481		202002 310-51300-35100			*	83.33		
			FEB 20	- IT						
2/01/20		481		202002 310-51300-31600			*	91.67		
			FEB 20	- DISSEMINATION						
2/01/20		481		202002 310-51300-51000			*	2.65		
			FEB 20	- OFFICE SUPPLIES						
2/01/20		481		202002 310-51300-42000			*	23.35		
			FEB 20	- POSTAGE						
2/01/20		481		202002 310-51300-42500			*	79.05		
			FEB 20	- COPIES						
2/01/20		481		202002 310-51300-41000			*	6.66		
			FEB 20	- TELEPHONE						
									4,235.54	003687

2/05/20	00189	2/05/20	02052020	202002 320-57200-46102			*	70.00		
			FEB 20	- REIMB WATER/SEW						
2/05/20		02052020		202002 320-57200-46101			*	42.00		
			FEB 20	- REIMB LANDSCAPE						
									112.00	003688

2/11/20	00020	2/07/20	147392	202002 320-57200-51000			*	290.00		
				50 ACCESS CARDS						
									290.00	003689

2/11/20	00192	1/27/20	180-0120	202001 320-57200-46802			*	1,100.00		
			JAN 20	- GOOSE CONTROL SV						
									1,100.00	003690

2/11/20	00007	2/01/20	482	202002 320-57200-34400			*	1,802.50		
			FEB 20	- FIELD ADM						
									1,802.50	003691

2/11/20	00008	1/31/20	112536	201912 310-51300-31500			*	315.00		
			DEC 19	- GEN COUNSEL						
									315.00	003692

2/11/20	00108	2/01/20	344	202002 320-57200-34200			*	729.58		
			FEB 20	- JANITORIAL SVCS						
2/01/20		344		202002 320-57200-34300			*	4,285.33		
			FEB 20	- FACILITY MGMT						
									5,014.91	003693

2/11/20	00028	2/01/20	482240	202002 320-57200-46800			*	795.00		
			FEB 20	- WATER MGMT						
									795.00	003694

WYNN --WYNNFIELD -- TCESSNA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/20/20	00009	2/05/20	0193199	202001	310	51300	31100		ENGINEER SV THRU 1/31/20 ENGLAND, THIMS & MILLER	*	187.50	187.50	003695
2/20/20	00046	1/08/20	19-19-1	202001	320	57200	46601		FENCE REPAIR PRESTIGE ALUMINUM RALINGS, INC.	*	2,700.00	2,700.00	003696
2/27/20	00184	7/26/19	60497	201910	320	57200	43400		BACKFLOW TEST BOB'S BACKFLOW & PLUMBING SERVICES	*	120.00	120.00	003697
2/27/20	00060	2/17/20	M1231	202001	320	57200	46200		JAN 20- POOL MAINT 2/17/20 M1231 202001 320-57200-46201 JAN 20- TANK FILL CRYSTAL CLEAN POOL SERVICE, INC	*	900.00	1,549.00	003698
2/27/20	00196	2/19/20	849388	202002	320	57200	49000		PEST CONTROL 2/19/2020 FLORIDA PEST CONTROL & CHEMICAL CO.	*	45.00	45.00	003699
2/27/20	00137	1/15/20	A30914	202001	320	57200	46601		BAD FLOAT SWITCH FLORIDA AIR SERVICE & ENGINEERING	*	185.00	185.00	003700
2/27/20	00075	2/11/20	23459868	202002	320	57200	34500		SECURITY 1/27-2/9/20 2/25/20 23459927 202002 320-57200-34500 SECURITY 2/10-2/23/20 GIDDENS SECURITY CORPORATION	*	1,260.80	2,521.60	003701
2/27/20	00012	2/19/20	08366811	202002	320	53800	43001		IRRIGATION 1/20-2/18/20 2/19/20 25236787 202002 320-53800-43000 ELECTRIC 1/21-2/19/20 2/19/20 25236787 202002 320-53800-43001 IRRIGATION 1/21-2/19/20 2/19/20 25236787 202002 320-53800-43001 SEWER 1/21-2/19/20 2/19/20 25236787 202002 320-53800-43001 WATER 1/21-2/19/20 JEA	*	96.13	3,912.31	003702
2/27/20	00016	2/16/20	0687-001	202003	320	57200	43300		PICK UP 3/1-3/31/20 REPUBLIC SERVICES #687	*	801.04	801.04	003703

WYNN --WYNNFIELD -- TCESSNA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
2/27/20	00094	1/22/20 12853A	202001 320-57200-46601	CABLE/PULLEY/LABOR	*	180.84	
							180.84 003704
SOUTHEAST FITNESS REPAIR							
2/27/20	00190	2/29/20 JAX 9087	202002 320-57200-46100	FEB 20= LANDSCAPE MAINT	*	4,158.63	
							4,158.63 003705
YELLOWSTONE LANDSCAPE							
TOTAL FOR BANK A						106,592.36	
TOTAL FOR REGISTER						106,592.36	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/07/20	00025	1/28/20 32171	202002 600-53800-60000	DEPOSIT FOR PLAYGR REFURB	*	34,298.39	
							34,298.39 000040

						TOTAL FOR BANK B	34,298.39
						TOTAL FOR REGISTER	34,298.39

B.

WYNNFIELD LAKES
Community Development District

Unaudited Financial Statements
as of
February 29, 2020

Board of Supervisors Meeting
March 18, 2020

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
February 29, 2020

	<u>Major Funds</u>		<u>Non-Major Fund</u>	<u>Totals Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	
<u>ASSETS:</u>				
Cash	\$25,596	---	\$4,736	\$30,332
Petty Cash	\$200	---	---	\$200
Investments:				
State Board of Administration	---	---	\$210,419	\$210,419
US Bank Custody Account	\$451,806	---	---	\$451,806
Series 2014				
Reserve	---	\$255,753	---	\$255,753
Revenue	---	\$521,044	---	\$521,044
Redemption	---	\$1,284	---	\$1,284
Principal	---	\$17	---	\$17
Prepaid Expenses	\$801	---	---	\$801
Total Assets	<u>\$478,403</u>	<u>\$778,098</u>	<u>\$215,155</u>	<u>\$1,471,657</u>
<u>LIABILITIES</u>				
Accounts Payable	\$5,230	---	---	\$5,230
Accrued Expenditures	\$3,625	---	---	\$3,625
Total Liabilities	<u>\$8,855</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,855</u>
<u>FUND BALANCES:</u>				
Nonspendable:				
Prepaid items	\$801	---	---	\$801
Restricted to:				
Debt Service	---	\$778,098	---	\$778,098
Capital reserves	---	---	\$215,155	\$215,155
Unassigned	\$468,747	---	---	\$468,747
Total Fund Balances	<u>\$469,548</u>	<u>\$778,098</u>	<u>\$215,155</u>	<u>\$1,462,802</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$478,403</u>	<u>\$778,098</u>	<u>\$215,155</u>	<u>\$1,471,657</u>

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended February 29, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 02/29/20</u>	<u>ACTUAL THRU 02/29/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$300	\$125	\$162	\$37
Maintenance Assessments	\$528,955	\$519,429	\$519,429	\$0
Clubhouse Income	\$2,000	\$833	\$973	\$140
TOTAL REVENUES	<u>\$531,255</u>	<u>\$520,388</u>	<u>\$520,564</u>	<u>\$176</u>
<u>EXPENDITURES:</u>				
<u>Administrative</u>				
Supervisor Fees	\$6,000	\$3,000	\$3,000	\$0
FICA Expense	\$459	\$230	\$230	\$0
Engineering Fees	\$4,500	\$1,875	\$449	\$1,426
Arbitrage (Grau)	\$600	\$0	\$0	\$0
Trustee (US Bank)	\$4,365	\$0	\$0	\$0
Assessment Roll (GMS)	\$5,000	\$5,000	\$5,000	\$0
Attorney Fees (HGS)	\$20,000	\$8,333	\$2,153	\$6,181
Dissemination Agent (GMS)	\$1,100	\$558	\$558	\$0
Annual Audit (Grau)	\$3,300	\$3,300	\$3,300	\$0
Management Fees (GMS)	\$47,386	\$19,744	\$19,744	\$0
Computer Time	\$1,000	\$417	\$417	\$0
Travel & Per Diem	\$100	\$42	\$0	\$42
Telephone	\$125	\$52	\$55	(\$3)
Postage	\$300	\$125	\$62	\$64
Printing & Binding	\$750	\$313	\$243	\$70
Insurance (FIA)	\$7,097	\$7,097	\$6,928	\$169
Legal Advertising	\$1,000	\$417	\$464	(\$47)
Other Current Charges	\$4,200	\$1,750	\$355	\$1,395
Office Supplies	\$50	\$21	\$14	\$7
Dues, Licenses & Subscriptions (DCA)	\$175	\$175	\$175	\$0
Meeting Room	\$1,290	\$430	\$430	\$0
TOTAL ADMINISTRATIVE	<u>\$108,797</u>	<u>\$52,878</u>	<u>\$43,575</u>	<u>\$9,303</u>
<u>Operations</u>				
Insurance (FIA)	\$7,985	\$7,985	\$7,833	\$152
Field Management (GMS)	\$21,630	\$9,013	\$9,013	\$0
Amenity Center Management (RMS)	\$51,424	\$21,427	\$21,427	\$0
Facility Attendants (RMS)	\$10,320	\$0	\$0	\$0
Security Service/Monitoring (Giddens)	\$33,250	\$12,510	\$12,415	\$94
General Facility Maintenance (RMS)	\$21,780	\$9,075	\$8,505	\$570
Janitorial (RMS)	\$8,755	\$3,648	\$3,648	\$0
Janitorial Supplies (RMS and Southeastern Paper)	\$3,500	\$1,458	\$424	\$1,034

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended February 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
<i>Operations (continued)</i>				
Fitness Center Supplies	\$1,000	\$417	\$381	\$36
Pool Maintenance (Crystal Clean Pools)	\$12,500	\$4,500	\$4,500	\$0
Pool Chemicals	\$7,000	\$1,750	\$1,239	\$511
Landscape Maintenance (Yellowstone)	\$55,904	\$26,793	\$27,135	(\$342)
Landscape Contingency	\$23,700	\$9,875	\$1,783	\$8,092
Lake Maintenance (Lake Doctors)	\$10,140	\$4,225	\$3,975	\$250
Irrigation Maintenance	\$3,600	\$1,500	\$120	\$1,380
Repairs & Replacements	\$30,000	\$12,500	\$11,388	\$1,112
Electric (JEA)	\$16,500	\$6,875	\$6,578	\$297
Water & Sewer/Irrigation (JEA)	\$25,000	\$10,417	\$10,886	(\$469)
Telephone/Internet & Cable (Comcast)	\$3,600	\$1,500	\$1,362	\$138
Refuse Service	\$8,400	\$3,500	\$3,792	(\$292)
Stormwater User Fees	\$1,140	\$475	\$0	\$475
Office Supplies / Mailings / Printings	\$1,250	\$521	\$290	\$231
Permit Fees	\$1,500	\$951	\$951	\$0
Special Events	\$10,000	\$2,975	\$2,975	\$0
Recreation Passes	\$500	\$208	\$0	\$208
Reserve Funding-CY	\$23,760	\$23,760	\$23,760	\$0
Animal Control	\$15,600	\$6,500	\$5,775	\$725
Contingency	\$12,720	\$5,300	\$2,387	\$2,913
TOTAL OPERATIONS	\$422,458	\$189,656	\$172,542	\$17,115
TOTAL EXPENDITURES	\$531,255	\$242,534	\$216,116	\$26,417
Excess (deficiency) of revenues over (under) expenditures	\$0	\$277,854	\$304,448	\$26,594
Net change in fund balance	\$0	\$277,854	\$304,448	\$26,594
FUND BALANCE - Beginning	\$0		\$165,100	
FUND BALANCE - Ending	\$0		\$469,548	

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND - SERIES 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended February 29, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 02/29/20</u>	<u>ACTUAL THRU 02/29/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$5,000	\$2,083	\$3,365	\$1,282
Assessments - Tax Roll	\$521,104	\$508,568	\$508,568	\$0
TOTAL REVENUES	\$526,104	\$510,652	\$511,933	\$1,282
<u>EXPENDITURES:</u>				
<u>Series 2014A</u>				
Interest - 11/01	\$126,497	\$126,497	\$126,497	(\$0)
Special Call 11/01	\$0	\$0	\$5,000	(\$5,000)
Interest - 5/01	\$126,497	\$0	\$0	\$0
Principal - 5/01	\$265,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$517,994	\$126,497	\$131,497	(\$5,000)
Excess (deficiency) of revenues over (under) expenditures	\$8,110	\$384,155	\$380,436	(\$3,718)
<u>OTHER FINANCING SOURCES/(USES)</u>				
Interfund Transfer In / (Out)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
Net change in fund balance	\$8,110	\$384,155	\$380,436	(\$3,718)
FUND BALANCE - Beginning	\$136,273		\$397,662	
FUND BALANCE - Ending	\$144,383		\$778,098	

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2020**

Series 2014, Special Assessment Bonds		
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	\$275,000.00
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	\$2,715,000.00
<hr/>		
Reserve Fund Requirement:	50% Max Annual Debt Service	
Bonds outstanding - 9/30/2019		\$6,215,000.00
Less:	Nov 1, 2019 (Special Call)	(\$5,000.00)
	May 1, 2019 (Mandatory)	\$0.00
<hr/>		
Current Bonds Outstanding		\$6,210,000.00

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended February 29, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 02/29/20</u>	<u>ACTUAL THRU 02/29/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$3,000	\$1,250	\$1,730	\$480
Capital Reserve Transfer	\$23,760	\$23,760	\$23,760	\$0
TOTAL REVENUES	\$26,760	\$25,010	\$25,490	\$480
<u>EXPENDITURES:</u>				
Capital Outlay	\$15,000	\$34,298	\$34,298	\$0
Other Service Charges	\$420	\$175	\$185	(\$10)
TOTAL EXPENDITURES	\$15,420	\$34,473	\$34,483	(\$10)
Excess (deficiency) of revenues Over (under) expenditures	\$11,340	(\$9,463)	(\$8,993)	\$470
<u>OTHER FINANCING SOURCES /(USES)</u>				
Interfund Transfer In / (Out)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
Net change in fund balance	\$11,340	(\$9,463)	(\$8,993)	\$470
FUND BALANCE - Beginning	\$225,691		\$224,148	
FUND BALANCE - Ending	\$237,031		\$215,155	

WYNNFIELD LAKES
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2020

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	
<i>Revenues</i>													
Maintenance Assessments	\$0	\$19,608	\$496,033	\$3,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$519,429
Clubhouse Income	\$0	\$0	\$223	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973
Interest Income	\$24	\$14	\$10	\$50	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
Total Revenues	\$24	\$19,622	\$496,267	\$3,839	\$813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$520,564
Administration													
Supervisor Fees	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
FICA Expense	\$0	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
Engineering Fees	\$0	\$250	\$12	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449
Arbitrage (Grau)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Fees (HGS)	\$238	\$1,600	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,153
Dissemination Agent (GMS)	\$192	\$92	\$92	\$92	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558
Annual Audit (Grau)	\$0	\$0	\$0	\$3,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300
Management Fees (GMS)	\$3,949	\$3,949	\$3,949	\$3,949	\$3,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,744
Computer Time	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$17	\$0	\$31	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Postage	\$16	\$0	\$9	\$13	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Printing & Binding	\$90	\$5	\$58	\$10	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243
Insurance (FIA)	\$6,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,928
Legal Advertising	\$291	\$86	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464
Other Current Charges	\$78	\$70	\$68	\$53	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Office Supplies	\$9	\$0	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
Dues, Licenses & Subscriptions (DCA)	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Meeting Room	\$0	\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430
Total Administrative Expenditures	\$17,048	\$7,443	\$5,665	\$9,097	\$4,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,575

WYNNFIELD LAKES

Community Development District

General Fund

Statement of Revenues and Expenditures (Month by Month) FY 2020

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	
<u>Operations</u>													
Insurance (FIA)	\$7,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,833
Field Management (GMS)	\$1,803	\$1,803	\$1,803	\$1,803	\$1,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,013
Amenity Center Management (RMS)	\$4,285	\$4,285	\$4,285	\$4,285	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,427
Facility Attendants (RMS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security Service/Monitoring (Giddens)	\$3,152	\$2,865	\$2,569	\$2,616	\$1,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,415
General Facility Maintenance (RMS)	\$1,815	\$1,625	\$1,625	\$1,815	\$1,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,505
Janitorial (RMS)	\$730	\$730	\$730	\$730	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,648
Janitorial Supplies (RMS and Southeastern Paper)	\$81	\$65	\$67	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424
Fitness Center Supplies	\$0	\$0	\$0	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381
Pool Maintenance (Crystal Clean Pools)	\$900	\$900	\$900	\$900	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500
Pool Chemicals	\$590	\$0	\$0	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239
Landscape Maintenance (Yellowstone)	\$4,159	\$10,501	\$4,159	\$4,159	\$4,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,135
Landscape Contingency	\$1,167	\$154	\$154	\$154	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,783
Lake Maintenance (Lake Doctors)	\$795	\$795	\$795	\$795	\$795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,975
Irrigation Maintenance	\$0	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
Repairs & Replacements	\$3,313	\$1,390	\$1,625	\$4,694	\$366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,388
Electric (JEA)	\$1,418	\$1,484	\$1,224	\$1,298	\$1,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,578
Water & Sewer/Irrigation (JEA)	\$1,040	\$1,459	\$2,568	\$3,062	\$2,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,886
Telephone/Internet & Cable (Comcast)	\$268	\$268	\$268	\$279	\$279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,362
Refuse Service	\$690	\$694	\$802	\$802	\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,792
Stormwater User Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies / Mailings / Printings	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290
Permit Fees	\$365	\$0	\$0	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$951
Special Events	\$0	\$2,325	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,975
Recreation Passes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding-CY	\$0	\$0	\$0	\$23,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,760
Animal Control	\$1,100	\$1,375	\$1,100	\$1,100	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,775
Contingency	\$352	\$545	\$571	\$874	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,387
Total Operating Expenditures	\$34,402	\$29,016	\$23,573	\$29,219	\$21,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,542
Total Expenditures	\$51,450	\$36,460	\$29,238	\$38,316	\$25,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,116

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Wynnfield Lakes CDD

Special Assessment Receipts
Fiscal Year Ending September 30, 2020

Date Received	Description	Gross Tax Received	Discounts/ (Penalties)	Commissions 2%	Property Appraiser 1.5%	Net Amount Received	Assessment Levied through Duval County			
							General Fund 50.53%	Debt Svc Fund 49.47%	Total 100%	
						net gross	\$528,953.85	\$517,893.59	\$1,046,847.44	
							\$571,843.45	\$559,884.96	\$1,131,728.41	
11/06/19	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11/15/19	11/1-11/12/19	\$28,674.84	\$1,147.01	\$550.56	\$412.92	\$26,564.35	\$13,422.51	\$13,141.84	\$26,564.35	
11/22/19	11/13-11/18/19	\$13,213.25	\$528.52	\$253.69	\$190.27	\$12,240.77	\$6,185.05	\$6,055.72	\$12,240.77	
12/06/19	11/19-11/30/19	\$1,015,844.67	\$40,634.83	\$19,504.20	\$14,628.15	\$941,077.49	\$475,510.13	\$465,567.36	\$941,077.49	
12/17/19	12/1-12/11/19	\$27,090.87	\$1,050.56	\$520.81	\$390.60	\$25,128.90	\$12,697.20	\$12,431.70	\$25,128.90	
01/06/20	12/12-12/31/19	\$8,577.93	\$244.21	\$166.67	\$125.01	\$8,042.04	\$4,063.50	\$3,978.54	\$8,042.04	
01/22/20	1/1-1/14/20	\$7,927.95	\$211.41	\$154.33	\$115.75	\$7,446.46	\$3,762.57	\$3,683.89	\$7,446.46	
02/06/20	1/15-1/31/20	\$7,927.95	\$158.55	\$155.39	\$116.54	\$7,497.47	\$3,788.34	\$3,709.13	\$7,497.47	
		\$1,109,257.46	\$43,975.09	\$21,305.65	\$15,979.24	\$1,027,997.48	\$519,429.30	\$508,568.18	\$1,027,997.48	
							YTD Outstanding	\$11,354.90	\$11,116.05	\$22,470.95
							YTD Collected	\$560,488.55	\$548,768.91	\$1,109,257.46

Due to General Fund	\$ -
Gross Percent Collected	98.01%
Gross Amount Remaining to Collect	\$22,470.95

Transfer to General Fund		
Date	Check #	GF
11/15/19	txfer	\$13,422.51
11/22/19	txfer	\$6,185.05
12/05/19	txfer	\$475,510.13
12/17/20	txfer	\$12,697.20
01/06/20	txfer	\$4,063.50
02/06/20	txfer	\$7,550.91
		\$519,429.30