

*Wynnfield Lakes
Community Development District*

January 20, 2021

AGENDA

Wynnfield Lakes Community Development District Revised Agenda

Wednesday
January 20, 2021
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.net

- I. Roll Call
- II. Audience Comments
- III. Approval of Minutes
 - A. November 18, 2020 Meeting
 - B. December 2, 2020 Continued Meeting
- IV. Acceptance of the Fiscal Year 2020 Audit Report
- V. Selection of Audit Committee
- VI. Staff Reports
 - A. District Counsel – Consideration of Hopping Green and Sams 2021 Rate Increase Letter
 - 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 – March 17, 2021 @ 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, FL 32224

XI. Adjournment

MINUTES

A.

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, November 18, 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 (by phone)

Also present were:

Daniel Laughlin	District Manager
Jennifer Kilinski	District Counsel (by phone)
Don Craig	District Engineer
Pat Szozda	Riverside Management Services
Larry Edmiston	Riverside Management Services
Taylor Wright	Riverside Management Services
Timi Wright	Riverside Management Services

The following is a summary of the discussions and actions taken at the November 18, 2020 meeting. An audio 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 6:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

Ms. Debbie Carlson, 11607 Wynnfield Lakes Drive, expressed a concern about a person taking up residence in the backyard of a home and the preserve. Mr. Laughlin responded that the District only has authority over common areas within the District and the homeowner would be responsible for contacting authorities. Ms. Kilinski stated depending on who the operations and maintenance entity is for the wetland area; we may have some ability to take trespassing action. If we don't, we can certainly can at least notify the appropriate authorities about what our

options are citing the health, safety and welfare of the residents as a parameter to do what we can outside of a Board meeting.

Mr. Diaz-Rodriguez noted the HOA has contacted the property owner at the residence in question and has continued to make contact with the homeowner, however the issue has been turned over to legal counsel and any resolution will take some time.

Ms. Martha Diaz-Rodriguez, 11948 Diamond Springs, inquired about the Christmas decorations.

Mr. Szozda responded we used what we had, and we were going to bring up purchasing additional decorations with the Board to make sure they were on board with it.

Ms. Martha Diaz-Rodriguez stated our lake near Diamond Springs has a fungus growing on it.

Mr. Szozda stated we will address that.

A resident at 11751 Wynnfield Lakes proposed setting up an online volunteer clinic, as well as a group of resident cricket players within the CDD contributing toward the cost of resurfacing the tennis court. Mr. Laughlin noted there is likely a policy that the tennis courts are to be used for playing tennis only and the following motion was made to allow staff to look into the current policies and authorize the chairperson to execute an agreement for the purposes of accepting payment from the group of residents to go towards the cost of maintaining the tennis courts.

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor authorizing staff to draft a license agreement to be executed by the Chair and to make any necessary modifications to the policies to allow cricket groups on the tennis courts was approved.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Consideration of Resolution 2021-01, Declaring Vacancies in Seats 1, 3 and 5

Mr. Laughlin stated seat one is currently held by Luis Diaz-Rodriguez, seat three is currently held by Claire Marsh and seat 5 is currently held by Kate Priddy. These were all seats that were up for general election and no one qualified.

On MOTION by Dr. Sweeney seconded by Ms. Thomaszfski with all in favor Resolution 2021-01, declaring vacancies in seats 1, 3 and 5 was approved.

B. Consideration of Appointing New Supervisors to Fill the Vacancies

On MOTION by Dr. Sweeney seconded by Ms. Thomaszfski with all in favor appointing Luis Diaz-Rodriguez to seat one was approved.

On MOTION by Dr. Sweeney seconded by Ms. Priddy with all in favor appointing Claire Marsh to seat three was approved.

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor appointing Kate Priddy to seat five was approved.

C. Oath of Office for Newly Appointed Supervisors

Mr. Laughlin being a notary public in the State of Florida administered an oath of office to Ms. Marsh, Ms. Priddy and Mr. Luiz Diaz-Rodriguez.

D. Consideration of Resolution 2021-02, Designating Officers

Mr. Laughlin stated currently Dr. Sweeney is Chairperson, Luis Diaz-Rodriguez is Vice Chairman, Sharon Thomaszfski, Kate Priddy and Claire Marsh are Assistant Secretaries, I am Secretary and from my office for check signing and document signing purposes we have James Perry as Treasurer and Assistant Secretary, James Oliver as Assistant Treasurer and Assistant Secretary, Patti Powers is Assistant Treasurer, and Rich Hans is Assistant Secretary.

There were no changes to the slate of officers listed above.

On MOTION by Ms. Thomaszfski seconded by Ms. Marsh with all in favor Resolution 2021-02, designating officers was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the September 16, 2020 Meeting

There were no comments on the minutes.

On MOTION by Ms. Priddy seconded by Mr. Diaz-Rodriguez with all in favor the minutes of the September 16, 2020 meeting were approved as presented.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2021-03,
Authorizing and Approving a Change in
Registered Agent**

Ms. Kilinski stated Jason Walters is no longer with our firm. I am taking Jason's place and the statute requires a designation of registered agent. This resolution simply designates me and names our law firm as the designated registered agent for purposes of lawsuits and various notifications.

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor Resolution 2021-03, authorizing and approving a change in registered agent was approved.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2021-04,
Amending the Fiscal Year 2020 Capital
Reserve Fund Budget**

Mr. Laughlin stated as you know, we take our best guess at the line items and overall, just want to make sure we have the appropriate amount of money available in the budget. In this case we only had \$15,000 budgeted for the line that the kiddie pool refurbishment was charged to and the actual was \$68,597 so this amendment moves money from the capital reserve fund to that line item for audit purposes.

On MOTION by Dr. Sweeney seconded by Ms. Priddy with all in favor Resolution 2021-04, amending the fiscal year 2020 capital reserve fund budget was approved.

SEVENTH ORDER OF BUSINESS**Consideration of Proposals****A. Tennis Court Resurfacing**

Mr. Szozda presented three proposals for resurfacing of the tennis court with the lowest quote coming in from Sport Surfaces at \$12,750. Mr. Szozda noted the key difference outside of price is Court Surfaces and Pro Sealed Asphalt offer a one-year warranty and Sport Surfaces offers a two-year warranty.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor Sport Surfaces' proposal for tennis court resurfacing was approved subject to entering into a formal agreement.

B. Pool Resurfacing

Mr. Szozda presented four proposals for resurfacing of the pool. Classic Marcite's proposed price is \$42,090, Tempool's proposed price is \$50,441.20, Crystal Clean's proposed price is \$59,380 and Crown Pool's proposed price is \$64,595.50. Mr. Szozda recommended Tempool based on personal experience with the contractor, and also noted a lifetime warranty is offered with the resurfacing.

On MOTION by Dr. Sweeney seconded by Ms. Marsh with all in favor Tempool's proposal for resurfacing the kiddie pool was approved subject to entering into a formal agreement.

D. Pool Chairs

Mr. Szozda presented four quotes for re-strapping the pool chairs, copies of which were included in the agenda package. Mr. Szozda recommended going with Horizon Casual for a price of \$1,640.

On MOTION by Ms. Marsh seconded by Ms. Thomaszfski with all in favor Horizon Casual's proposal for re-strapping the pool chairs was approved.

E. Replacement of Gate Locks at Tennis Court

Mr. Szozda noted this item would be tied into the security discussion and was tabled until the end of the meeting.

F. Playground Mulch

Mr. Szozda presented a proposal from Yellowstone for \$2,030 for playground mulch.

The Board discussed the rubber mulch damaged by Yellowstone in the pool area and asked staff to send a letter of deficiency under the contract with the following motion and asked

that a representative of Yellowstone attend the January meeting to address any other concerns. Consideration of the proposal for the playground mulch was deferred.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor authorizing staff to send a notice of deficiency to Yellowstone for the damaged rubber mulch was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being nothing to report, the next item followed.

B. District Engineer

Mr. Craig provided an update on the lake bank erosion repairs noting there are six areas that are being priced based on a report from ECS.

C. District Manager

There being nothing to report, the next item followed.

D. Operation Manager - Memorandum

Mr. Szozda gave an overview of maintenance projects completed since the last meeting and informed the Board RMS is looking at obtaining quotes for painting the amenity center and fitness center versus completing the project in-house if staffing levels allow for such.

Dr. Sweeney expressed concerns over the state of the amenity facilities and fitness equipment.

Mr. Laughlin stated if there aren't any improvements by January, we can put them on notice. I can sit down with Pat and go over the scope of services.

On MOTION by Dr. Sweeney seconded by Ms. Priddy with all in favor amending the agenda to include Discussion on Amenity Facility Operations was approved.

E. Amenity Manager

A copy of the maintenance report was included in the agenda package. Ms. Timi Wright of Riverside Management Services introduced Taylor Wright as the new amenity manager for Wynnfield Lakes.

The Board entered into an executive session for the following item.

SEVENTH ORDER OF BUSINESS

Consideration of Proposals (Continued)

C. Security

A discussion was had during an executive session of the Board regarding security and such discussions are confidential and exempt.

The executive session ended, and the public meeting continued.

NINTH ORDER OF BUSINESS

Audience Comments / Supervisor's Requests

There were no audience comments or supervisor requests.

TENTH ORDER OF BUSINESS

Other Business

There being no other business, the next item followed.

ELEVENTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

A copy of the check register totaling \$90,575.95 was included in the agenda package.

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

A copy of the assessment receipts schedule showing the District is 100% collected was included in the agenda package.

TWELFTH ORDER OF BUSINESS Next Meeting Scheduled

The Board continued the meeting to December 2, 2020 at 6:00 p.m. The agenda for the meeting will include discussion on amenity facility operations.

Dr. Sweeney left the meeting at this time.

THIRTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Diaz-Rodriguez seconded by Ms. Priddy with all in favor the meeting was continued to December 2, 2020 at 6:00 p.m. at the University of North Florida.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

B.

MINUTES OF MEETING
WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

The November 18, 2020 meeting of the Board of Supervisors of the Wynnfield Lakes Community Development District was recessed and reconvened Wednesday, December 2, 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
Jennifer Kilinski	District Counsel (by phone)
Larry Edmiston	Riverside Management Services
Taylor Wright	Riverside Management Services
Timi Wright	Riverside Management Services

The following is a summary of the discussions and actions taken at the December 2, 2020 meeting. An audio 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 6:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Discussion of Amenity Operations

Mr. Edmiston announced he would be taking over operations and maintenance responsibilities for the community and provided the Board with an update on outstanding facility operations and maintenance issues. Due to a warranty issue and necessary parts being discontinued, two treadmills in the fitness facility have been down for quite some time. Mr.

Edmiston noted the company holding the warranty for the equipment is scheduled to come out on December 7th to attempt to make the repairs.

Mr. Diaz-Rodriguez asked for an update on the Christmas lights. Mr. Edmiston responded he is awaiting delivery of some decorations that have been ordered and will begin keeping a log of all purchased decorations and will also store the decorations in a secure area once they are removed.

In regard to the issue with the mulch that was destroyed by the landscape company, rubber mulch will be replaced in the pool area at no cost to the CDD. Mr. Edmiston noted he would get the promise in writing from Yellowstone.

In regard to the person taking up residence in the preserve and in the backyard of a home, Mr. Edmiston informed the Board the HOA is working to evict the person from the home in which they reside within the CDD. Mr. Edmiston informed the Board about an incident that occurred with this individual at the amenity center and the Board and staff discussed ensuring a police report has been filed regarding the incident, which can allow staff to trespass the individual.

Mr. Diaz-Rodriguez asked when the painting of the amenity center would commence. Mr. Edmiston responded that is the next project on the list.

Dr. Sweeney requested RMS provide a more itemized list of the repairs and replacements made in the community.

Following a discussion on improving the Christmas lights, Mr. Laughlin suggested appointing a supervisor to work with staff to pick out and purchase new decorations and lights.

On MOTION by Ms. Marsh seconded by Ms. Priddy with all in favor appointing Supervisor Sweeney to work with staff to purchase new Christmas lights at an amount not to exceed \$1,000 was approved.
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Mr. Diaz-Rodriguez asked when the tennis court resurfacing project would begin. Mr. Edmiston responded the earliest the contractor can begin is the first or second week of January.

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

Ms. Geri Benjamin, 12220 Diamond Springs Drive, asked that pressure washing be done more consistently. Ms. Benjamin also reported a portion of sidewalk caving in towards the entrance, and a pothole in the roadway that has resurfaced. Mr. Laughlin noted the City of Jacksonville maintains the streetlights, sidewalks and roadways and the residents can report any issues to the public works department. Ms. Benjamin also inquired about why a grassy area near a gate in the wetlands is no longer being maintained. Mr. Laughlin responded that staff would look into whose responsibility it is. Ms. Benjamin suggested a representative of the apartment's management attend the CDD meetings and asked who the dog park belongs to. Mr. Laughlin responded he believed it was owned by the apartments but would look into it.

Ms. Martha Diaz-Rodriguez, 11948 Diamond Springs Drive, asked if someone could clean up around the edge of the lake. Mr. Edmiston noted Lake Doctors would be spraying the lakes again and that a member of his staff will begin picking up debris around the lakes bi-monthly.

Ms. Nai Chao, 11767 Wynnfield Lakes Circle, stated I was wondering if there's a way to assess the air circulation and ventilation in the fitness center to make sure it's adequate?

Mr. Edmiston responded we can have the amenity manager monitor it and anytime there is an issue you can go directly to her, but it would have to be between the hours of 9 and 5.

Mr. Laughlin stated there are companies that can come out for that too. I'm not sure the last time that happened. It's pricey.

Mr. Edmiston the reason I say to go to her is she can bring it to my attention, and I can figure out what needs to happen as far as how to maintain it or what needs done in that particular moment.

Mr. Laughlin stated if you guys could just look at and see how the filters look and all that.

Supervisor's Requests

Dr. Sweeney requested masks be available in the fitness center.

FIFTH ORDER OF BUSINESS

Other Business

There being no other business, the next item followed.

SIXTH ORDER OF BUSINESS

**Next Meeting Scheduled – January 20, 2021
at 6:00 p.m. at the University of North
Florida, University Center, 12000 Alumni
Drive, Room 1090, Jacksonville, Florida**

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

FOURTH ORDER OF BUSINESS

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

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 Wynnfield Lakes Community Development District ("District") as of and for the fiscal year ended September 30, 2020, 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

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 opinions 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 from 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 policies 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.

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, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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 our report dated January 14, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

January 14, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wynnfield Lakes Community Development District ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position balance of (\$2,865,924).
- The change in the District's total net position in comparison with the prior fiscal year was \$145,417, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$794,494, an increase of \$7,584 in comparison with the prior fiscal year. The fund balance is non spendable for prepaid items, restricted for debt service, assigned for capital reserves and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains 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, 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 the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,			
	2020	2019	
Current and other assets	\$ 816,319	\$ 804,219	
Capital assets, net of depreciation	2,080,616	2,209,269	
Total assets	2,896,935	3,013,488	
Deferred outflows of resources	232,473	242,229	
Current liabilities	124,158	122,723	
Long-term liabilities	5,871,174	6,144,335	
Total liabilities	5,995,332	6,267,058	
Net position			
Net investment in capital assets	(3,558,085)	(3,692,837)	
Restricted	291,829	292,248	
Unrestricted	400,332	389,248	
Total net position	\$ (2,865,924)	\$ (3,011,341)	

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 1,049,808	\$ 1,067,149
Operating grants and contributions	5,023	11,699
General revenues	4,513	13,699
Total revenues	1,059,344	1,092,547
Expenses:		
General government	107,033	97,869
Maintenance and operations	545,499	581,238
Interest	261,395	268,454
Total expenses	913,927	947,561
Change in net position	145,417	144,986
Net position - beginning	(3,011,341)	(3,156,327)
Net position - ending	\$ (2,865,924)	\$ (3,011,341)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$913,927. Program revenues, which were comprised of assessments in both the current and prior fiscal years, decreased due mostly to a decrease in assessment levy. Expenses decreased as a result of a decrease in repairs and maintenance expenses over the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2020 was amended to increase appropriations by \$55,100. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$4,574,211 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$2,493,595 has been taken, which resulted in a net book value of \$2,080,616. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$5,915,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wynnfield Lakes Community Development District's Finance Department at 5385 N Nob Hill Road Sunrise, Florida 33351.

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Governmental Activities
ASSETS	
Cash	\$ 47,126
Investments	359,109
Prepaid items	15,922
Restricted assets:	
Investments	394,162
Capital assets:	
Nondepreciable	400,000
Depreciable	1,680,616
Total assets	<u>2,896,935</u>
DEFERRED AMOUNTS OF RESOURCES	
Deferred charge on refunding	<u>232,473</u>
Total deferred amounts of resources	<u>232,473</u>
LIABILITIES	
Accounts payable	21,825
Accrued interest payable	102,333
Non-current liabilities:	
Due within one year	270,000
Due in more than one year	5,601,174
Total liabilities	<u>5,995,332</u>
NET POSITION	
Net investment in capital assets	(3,558,085)
Restricted for debt service	291,829
Unrestricted	400,332
Total net position	<u>\$ (2,865,924)</u>

See notes to the financial statements

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 107,033	\$ 107,033	\$ -	\$ -
Maintenance and operations	545,499	423,417	-	(122,082)
Interest on long-term debt	261,395	519,358	5,023	262,986
Total governmental activities	913,927	1,049,808	5,023	140,904
General revenues:				
Unrestricted investment earnings				2,755
Miscellaneous revenues				1,758
Total general revenues				4,513
Change in net position				145,417
Net position - beginning				(3,011,341)
Net position - ending				<u>\$ (2,865,924)</u>

See notes to the financial statements

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 47,126	\$ -	\$ 47,126
Investments	359,109	394,162	753,271
Prepaid items	15,922	-	15,922
Total assets	<u>\$ 422,157</u>	<u>\$ 394,162</u>	<u>\$ 816,319</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 21,825	\$ -	\$ 21,825
Total liabilities	<u>21,825</u>	<u>-</u>	<u>21,825</u>
Fund balances:			
Nonspendable:			
Prepaid items	15,922	-	15,922
Restricted for:			
Debt service	-	394,162	394,162
Assigned to:			
Capital reserves	176,204	-	176,204
Unassigned	208,206	-	208,206
Total fund balances	<u>400,332</u>	<u>394,162</u>	<u>794,494</u>
Total liabilities and fund balances	<u>\$ 422,157</u>	<u>\$ 394,162</u>	<u>\$ 816,319</u>

See notes to the financial statements

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Fund balance - governmental funds	\$	794,494
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	4,574,211	
Accumulated depreciation	<u>(2,493,595)</u>	2,080,616

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

232,473

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

Accrued interest payable	(102,333)	
Unamortized original issue discount	43,826	
Bonds payable	<u>(5,915,000)</u>	<u>(5,973,507)</u>
Net position of governmental activities		<u>\$ (2,865,924)</u>

See notes to the financial statements

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 530,450	\$ 519,358	\$ 1,049,808
Miscellaneous revenues	1,758	-	1,758
Interest	2,755	5,023	7,778
Total revenues	534,963	524,381	1,059,344
EXPENDITURES			
Current:			
General government	107,033	-	107,033
Maintenance and operations	348,249	-	348,249
Debt service:			
Principal	-	275,000	275,000
Interest	-	252,881	252,881
Capital outlay	68,597	-	68,597
Total expenditures	523,879	527,881	1,051,760
Excess (deficiency) of revenues over (under) expenditures	11,084	(3,500)	7,584
Fund balances - beginning	389,248	397,662	786,910
Fund balances - ending	\$ 400,332	\$ 394,162	\$ 794,494

See notes to the financial statements

**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
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 7,584
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	68,597
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(197,250)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	275,000
Amortization of the deferred amount on refunding is not recognized in the governmental fund financial statements, but is reported as a component of interest expense in the statement of activities.	(9,756)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,839)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	3,081
Change in net position of governmental activities	<u>\$ 145,417</u>

See notes to the financial statements

WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Wynnfield Lakes Community Development District ("District") was created on August 1, 2005 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by the City of Jacksonville, Florida Ordinance 2005-580-E. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the 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 ("Board") which is composed of five members. The District conducts elections pursuant to Chapter 190, Florida Statutes, and the Board is made up of five resident electors (residents of the District and registered to vote in St. Johns County). The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

The debt service fund is used to account 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 government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

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

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

Prepaid Items

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

Capital Assets

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

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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

<u>Assets</u>	<u>Years</u>
Infrastructure - stormwater management	25
Recreation Facilities	20
Landscaping/entry features	15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$9,756 was recognized as a component of interest expense in the current fiscal year.

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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2020:

	Maturities	Amortized Cost	Credit Risk
US Bank Mmkt5-Ct	N/A	\$ 182,905	N/A
Fidelity Gov't Portfolio CL	Not available	394,162	AAAm S&P
Florida Prime	48 days	176,204	AAAm S&P
		<u>\$ 753,271</u>	

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

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

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

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

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 400,000	\$ -	\$ -	\$ 400,000
Total capital assets, not being depreciated	400,000	-	-	400,000
Capital assets, being depreciated				
Infrastructure - stormwater management	1,440,975	-	-	1,440,975
Recreational facilities	2,424,677	-	-	2,424,677
Landscaping/entry features	174,796	-	-	174,796
Improvements - park	-	68,597	-	68,597
Furniture, fixtures, & equipment	65,166	-	-	65,166
Total capital assets, being depreciated	4,105,614	68,597	-	4,174,211
Less accumulated depreciation for:				
Infrastructure - stormwater management	691,668	57,639	-	749,307
Recreational facilities	1,448,444	121,234	-	1,569,678
Landscaping/entry features	139,836	11,653	-	151,489
Improvements - park	-	1,524	-	1,524
Furniture, fixtures, & equipment	16,397	5,200	-	21,597
Total accumulated depreciation	2,296,345	197,250	-	2,493,595
Total capital assets being depreciated, net	1,809,269	(128,653)	-	1,680,616
Governmental activities capital assets, net	\$ 2,209,269	\$ (128,653)	\$ -	\$ 2,080,616

Depreciation expense in the amount of \$197,250 was charged to maintenance and operations.

NOTE 6 – 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 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.

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2014	\$ 6,190,000	\$ -	\$ 275,000	\$ 5,915,000	\$ 270,000
Less: Original Issuance Discount	45,665	-	1,839	43,826	-
Total	<u>\$ 6,144,335</u>	<u>\$ -</u>	<u>\$ 273,161</u>	<u>\$ 5,871,174</u>	<u>\$ 270,000</u>

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 270,000	\$ 245,600	\$ 515,600
2022	275,000	237,500	512,500
2023	290,000	228,562	518,562
2024	300,000	218,412	518,412
2025	310,000	207,537	517,537
2026-2030	1,770,000	838,737	2,608,737
2031-2035	2,200,000	418,500	2,618,500
2036	500,000	22,500	522,500
Total	<u>\$ 5,915,000</u>	<u>\$ 2,417,348</u>	<u>\$ 8,332,348</u>

NOTE 7– MANAGEMENT COMPANY

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

NOTE 8 – RISK MANAGEMENT

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

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Special assessments	\$ 528,955	\$ 528,955	\$ 530,450	\$ 1,495
Miscellaneous and investment income	5,300	5,300	4,513	(787)
Total revenues	534,255	534,255	534,963	708
EXPENDITURES				
Current:				
General government	108,797	108,797	107,033	1,764
Maintenance	422,458	422,458	348,249	74,209
Capital outlay	15,420	70,520	68,597	1,923
Total expenditures	546,675	601,775	523,879	77,896
Excess (deficiency) of revenues over (under) expenditures	\$ (12,420)	\$ (67,520)	11,084	\$ 78,604
Fund balance - beginning			389,248	
Fund balance - ending			\$ 400,332	

See notes to required supplementary information

**WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2020 was amended to increase appropriations by \$55,100. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
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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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wynnfield Lakes Community Development District ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 14, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

January 14, 2021



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

To the Board of Supervisors
Wynnfield Lakes Community Development District

We have examined Wynnfield Lakes Community Development District ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

January 14, 2021



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

To the Board of Supervisors
Wynnfield Lakes Community Development District

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wynnfield Lakes Community Development District ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated January 14, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 14, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

January 14, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

SIXTH ORDER OF BUSINESS

A.

Hopping Green & Sams

Attorneys and Counselors

January 12, 2021

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

Re: Hopping Green & Sams 2021 Fiscal Year Rates

Dear Board Members:

Since establishment of Wynnfield Lakes Community Development District (the "District"), my firm has increased legal fees one time, from 2005 to 2012 and has otherwise charged the District the same hourly rates for the provision of legal services since establishment in 2005. The firm has never increased the flat fee meeting attendance rate. The Agreement between my firm and the District contemplates adjustments to the hourly rates upon consent of the District, provided that consent will not be unreasonably withheld for \$15/hour annual adjustments. This letter sets forth our proposal for an adjustment in legal fees charged to the District commencing February 1, 2021. The increases in billing rates are based upon our costs of doing business, including that it has been almost a decade since an increase, increases in the experience and expertise of our attorneys, and market trends. We have enjoyed the opportunity to work with the District and appreciate this opportunity to address our rates.

With respect to fees for our services going forward, our flat fee meeting attendance and preparation is proposed to increase from \$1600 to \$1800, excluding expenses. My hourly rate is proposed to increase from \$190 to \$280, or \$10 year over year, which also reflects our firms 2019 existing client rates. For reference, Jason Walters' rate was \$230, accordingly the net difference to the District would be \$50, or approximately \$5/year increase. The hourly rate of Lauren Gentry, the associate most likely to provide services to the District, is proposed to adjust from \$175 to \$260. Paralegals are proposed to adjust from \$125 to \$155 per hour. Any other firm representatives working for the District pursuant to Board direction would be billed at existing 2019 client rates. We would propose a standard rate increase of up to 2.5% per year thereafter; any requested increase over 2.5% would be required to come back to the Board, with no anticipated increases to the flat fee meeting attendance rate.

As always, I will endeavor to keep our fees as low as possible. If you have any questions, please feel free to call.

Accepted:

Very truly yours,

HOPPING GREEN & SAMS, P.A.

Dr. Kristi Sweeney
Chair, Board of Supervisors

Jennifer Kilinski
Jennifer L. Kilinski
For the Firm

Date: _____

D.

Wynnfield Lakes Community Development District
12319 Wynnfield Lakes Dr. Jacksonville, FL 32246

Memorandum

Date: **January 2021**

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

From: **Larry Edmiston Taylor Wright**
 Operations Manager Facility 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:

- Activated 22 access cards
- We have been addressing ongoing concerns regarding the homeless man on CDD property

Amenity Center/ Common Areas /Pools:

- Repaired broken mirror in the gym
- Removed debris left by the homeless

Landscaping/Irrigation:

- Yellowstone continues to maintain all landscaping
- Irrigation inspections continue monthly by Yellowstone
- RMS continues to perform landscape inspections with Yellowstone

Other Items:

- Shopping carts/trash/debris is being removed weekly
- Goosemasters is continuing the goose control services
- Lakes and Wetland is continuing maintaining lakes
- Nighttime light inspections are performed monthly

Maintenance

- Pressure washing of all sidewalks and around the amenity center complete.

- Two treadmills that were out of order have been fixed and are fully operational.
- All Christmas light have been taken down and inventoried for next year.
- Sidewalks have been grinded down around the amenity center.
- All upcoming projects have been scheduled for start date.
- Pressure washing at the amenity center of all furniture is complete.
- Locks on the women's restroom have been repaired.

Should you have any questions or comments regarding the above information, please feel free to contact Larry Edmiston at (919)395-2124.

NINTH ORDER OF BUSINESS

A.

Wynnfield Lakes
Community Development District

Check Run Summary

January 20, 2021

<i>Date</i>	<i>Check Numbers</i>	<i>Amount</i>
<i>GENERAL FUND</i>		
11/16/2020	3856-3865	\$21,728.35
12/2/2020	3866-3872	\$9,209.86
11/30/2020	3873-3875	\$2,547.60
12/4/2020	3876-3882	\$12,640.93
12/16/2020	3883	\$200.00
12/18/2020	3884-3885	\$2,283.19
12/23/2020	3886-3891	\$6,563.42
 <i>CAPITAL RESERVE FUND</i>		
n/a		
<i>Total</i>		<u><u>\$55,173.35</u></u>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/16/20	00060	10/09/20 M2395	202009 320-57200-46200		*	900.00	
		SEP 20- POOL CLEANING					
		10/09/20 M2395	202009 320-57200-46201		*	737.50	
		SEP 20- TANK FILL 9/18					
				CRYSTAL CLEAN POOL SERVICE, INC			1,637.50 003856
11/16/20	00032	11/09/20 20-06629	202011 310-51300-48000		*	164.00	
		NOTICE PUB MEEING HEALTH					
				DAILY RECORD + OBSERVER LLC			164.00 003857
11/16/20	00001	10/01/20 83110	202010 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE FY21					
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 003858
11/16/20	00208	11/04/20 19-1793	202011 320-57200-46600		*	1,160.00	
		REM/REPL EXISTING GUTTERS					
				ELITE BUILDER SOLUTIONS, LL			1,160.00 003859
11/16/20	00009	10/01/20 0195543	202009 310-51300-31100		*	1,250.00	
		ENGINEER SV THRU 9/30/20					
				ENGLAND, THIMS & MILLER			1,250.00 003860
11/16/20	00075	11/03/20 23461152	202010 320-57200-34500		*	1,276.56	
		SECURITY 10/19-11/1/20					
				GIDDENS SECURITY CORPORATION			1,276.56 003861
11/16/20	00007	11/01/20 500	202011 310-51300-34000		*	3,948.83	
		NOV 20- MGMT FEE			*		
		11/01/20 500	202011 310-51300-35100		*	83.33	
		NOV 20- COMPUTER TIME			*		
		11/01/20 500	202011 310-51300-31600		*	91.67	
		NOV 20- DISSEMINATION			*		
		11/01/20 500	202011 310-51300-42500		*	.60	
		NOV 20- COPIES			*		
		11/01/20 500	202011 310-51300-49000		*	64.23	
		GODADDY DOMAIN RENEWAL			*		
		11/01/20 501	202011 320-57200-34400		*	1,802.50	
		NOV 20- CONTR ADMIN					
				GOVERNMENTAL MANAGEMENT SERVICES			5,991.16 003862
11/16/20	00205	11/01/20 GNV 4739	202011 320-57200-46800		*	652.00	
		NOV 20- LAKE MGMT			*		
		11/01/20 GNV 4739	202011 320-57200-46800		*	120.00	
		NOV 20- FOUNTAIN MAINT					
				LAKE & WETLAND MANAGMENT			772.00 003863

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/16/20	00108	11/01/20 370	202011 320-57200-34200		*	729.58	
		NOV 20- JANITORIAL SV					
		11/01/20 370	202011 320-57200-34300		*	4,413.92	
		NOV 20- FACILITY MGMT					
				RIVERSIDE MANAGEMENT SERVICES, INC			5,143.50 003864
11/16/20	00190	11/01/20 JAX 1626	202011 320-57200-46100		*	4,158.63	
		NOV 20- LANDSCAPE MAINT					
				YELLOWSTONE LANDSCAPE			4,158.63 003865
12/02/20	00075	11/17/20 23461273	202011 320-57200-34500		*	1,260.80	
		SECURITY 11/2-11/15/2020					
				GIDDENS SECURITY CORPORATION			1,260.80 003866
12/02/20	00192	11/25/20 180-1120	202011 320-57200-46802		*	1,060.00	
		NOV 20- GOOSE CONTR					
				GOOSE MASTERS OF NORTHEAST FLORIDA			1,060.00 003867
12/02/20	00008	11/23/20 118596	202010 310-51300-31500		*	114.00	
		LEGAL SV THRU 10/31/20					
				HOPPING, GREEN & SAMS			114.00 003868
12/02/20	00108	11/13/20 372	202010 320-57200-46600		*	1,515.00	
		OCT 20- FACILITY MAINT					
		11/13/20 372	202010 320-57200-46601		*	515.00	
		OCT 20- REPAIR/REPL					
		11/13/20 372	202010 320-57200-34201		*	54.00	
		OCT 20- JANITORIAL SUPPL					
		11/13/20 372	202010 320-57200-52001		*	192.43	
		OCT 20- FITNESS CENT SUPP					
				RIVERSIDE MANAGEMENT SERVICES, INC			2,276.43 003869
12/02/20	00094	11/13/20 14617A	202011 320-57200-46600		*	125.00	
		RESERVED EQUIPMENTS					
				SOUTHEAST FITNESS REPAIR			125.00 003870
12/02/20	00036	11/19/20 UC17823	202011 310-51300-60100		*	180.00	
		MEETING ROOM 11/18/20					
		11/19/20 UC17823	202011 310-51300-60100		*	35.00	
		AUDIOVISUAL					
				UNIVERSITY OF NORTH FLORIDA			215.00 003871
12/02/20	00190	10/01/20 JAX 1535	202010 320-57200-46100		*	4,158.63	
		OCT 20- LANDSCAPE MAINT					
				YELLOWSTONE LANDSCAPE			4,158.63 003872

WYNN --WYNNFIELD -- TCESSNA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/04/20	00200	12/01/20 502	202012 310-51300-34000		*	3,948.83	
		DEC 20- MGMT FEE					
12/01/20	502	202012 310-51300-35100			*	83.33	
		DEC 20- COMPUTER TIME					
12/01/20	502	202012 310-51300-31600			*	91.67	
		DEC 20- DISSEMINATION					
12/01/20	502	202012 310-51300-51000			*	2.50	
		DEC 20- OFFICE SUPPLIES					
12/01/20	502	202012 310-51300-42500			*	81.60	
		DEC 20- COPIES					
12/01/20	503	202012 320-57200-34400			*	1,802.50	
		DEC 20- CONTR ADMIN					
			GMS-CENTRAL FLORIDA LLC				6,010.43 003879
12/04/20	00108	12/01/20 371	202012 320-57200-34200		*	729.58	
		DEC 20- JANITORIAL SV					
12/01/20	371	202012 320-57200-34300			*	4,413.92	
		DEC 20- FACILITY MGMT					
			RIVERSIDE MANAGEMENT SERVICES, INC				5,143.50 003880
12/04/20	00210	12/21/20 12212020	202012 320-57200-34501		*	200.00	
		4 HRS 12/21/2020					
			CRAIG GRIFFIN OFFICER JSO				200.00 003881
12/04/20	00209	12/17/20 12172020	202012 320-57200-34501		*	200.00	
		4 HRS 12/17/2020					
			NEREUS MANNING OFFICER JOS				200.00 003882
12/16/20	00210	12/22/20 12222020	202012 320-57200-34501		*	200.00	
		4 HRS 12/22/2020					
			CRAIG GRIFFIN OFFICER JSO				200.00 003883
12/18/20	00012	11/18/20 08366811	202011 320-53800-43001		*	35.70	
		IRRIG 10/19-11/17/20					
11/19/20	25236787	202011 320-53800-43000			*	1,226.39	
		ELECTRIC 10/19-11/17/20					
11/19/20	25236787	202011 320-53800-43001			*	103.82	
		IRRIGATION 10/19-11/17/20					
11/19/20	25236787	202011 320-53800-43001			*	100.54	
		SEWER 10/19-11/17/20					
11/19/20	25236787	202011 320-53800-43001			*	45.86	
		WATER 10/19-11/17/20					
			JEA (AUTO PAY)				1,512.31 003884
12/18/20	00016	11/16/20 0687-001	202012 320-57200-43300		*	770.88	
		WASTE 12/1-12/31/20					
			REPUBLIC SERVICES #687 (AUTO-PAY)				770.88 003885
			WYNN --WYNNFIELD -- TCESSNA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/23/20	00060	12/07/20 S2733	202012 320-57200-46200	POOL STAIN TREATMENT	*	540.00	
				CRYSTAL CLEAN POOL SERVICE, INC			540.00 003886
12/23/20	00009	12/01/20 0196286	202011 310-51300-31100	ENGINEERING THRU 11/30/20	*	562.50	
				ENGLAND, THIMS & MILLER			562.50 003887
12/23/20	00196	11/12/20 860275	202011 320-57200-46802	PEST CONTR 11/12/20	*	45.00	
		12/14/20 861514	202012 320-57200-46802	PEST CONTR 12/14/20	*	45.00	
				FLORIDA PEST CONTROL & CHEMICAL CO.			90.00 003888
12/23/20	00205	12/01/20 GNV 4878	202012 320-57200-46800	DEC 20- LAKE MGMT	*	652.00	
		12/01/20 GNV 4878	202012 320-57200-46800	DEC 20- FOUNTAIN MAINT	*	120.00	
				LAKE & WETLAND MANAGMENT			772.00 003889
12/23/20	00108	12/11/20 373	202011 320-57200-46600	NOV 20- GEN FACILITY MAIN	*	1,810.00	
		12/11/20 373	202011 320-57200-46601	NOV 20- REP/RELPL	*	1,896.00	
		12/11/20 373	202011 320-57200-49000	NOV 20- CONTINGENCY	*	625.00	
		12/11/20 373	202011 320-57200-34201	NOV 20- JANITORIAL SUPPL	*	52.92	
				RIVERSIDE MANAGEMENT SERVICES, INC			4,383.92 003890
12/23/20	00036	12/03/20 UC17839	202012 310-51300-60100	ROOM CHARGE 12/2/20	*	180.00	
		12/03/20 UC17839	202012 310-51300-60100	AUDIOVISUAL	*	35.00	
				UNIVERSITY OF NORTH FLORIDA			215.00 003891
TOTAL FOR BANK A						55,173.35	
TOTAL FOR REGISTER						55,173.35	

WYNN --WYNNFIELD -- TCESSNA

B.

WYNNFIELD LAKES
Community Development District

Unaudited Financial Statements
as of
December 31, 2020

Board of Supervisors Meeting
January 20, 2021

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET

December 31, 2020

	Major Funds		Non-Major Fund	Totals
	General	Debt Service	Capital Reserve	Governmental Funds
<u>ASSETS:</u>				
Cash	\$24,756	---	\$5,030	\$29,786
Petty Cash	\$200	---	---	\$200
Investments:				
State Board of Administration	---	---	\$176,307	\$176,307
US Bank Custody Account	\$616,055	---	---	\$616,055
Series 2014				
Reserve	---	\$256,333	---	\$256,333
Revenue	---	\$512,456	---	\$512,456
Total Assets	<u>\$641,011</u>	<u>\$768,789</u>	<u>\$181,337</u>	<u>\$1,591,136</u>
<u>LIABILITIES</u>				
Accounts Payable	\$13,414	---	---	\$13,414
Accrued Expenditures	\$7,642	---	---	\$7,642
Total Liabilities	<u>\$21,056</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,056</u>
<u>FUND BALANCES:</u>				
Restricted to:				
Debt Service	---	\$768,789	---	\$768,789
Capital reserves	---	---	\$181,337	\$181,337
Unassigned	\$619,955	---	---	\$619,955
Total Fund Balances	<u>\$619,955</u>	<u>\$768,789</u>	<u>\$181,337</u>	<u>\$1,570,080</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$641,011</u>	<u>\$768,789</u>	<u>\$181,337</u>	<u>\$1,591,136</u>

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended December 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$300	\$75	\$2	(\$73)
Maintenance Assessments	\$528,955	\$513,147	\$513,147	\$0
Clubhouse Income	\$2,000	\$500	\$1,375	\$875
TOTAL REVENUES	\$531,255	\$513,722	\$514,525	\$802
<u>EXPENDITURES:</u>				
<u>Administrative</u>				
Supervisor Fees	\$6,000	\$1,500	\$2,000	(\$500)
FICA Expense	\$459	\$115	\$153	(\$38)
Engineering Fees	\$4,500	\$1,125	\$1,188	(\$63)
Arbitrage (Grau)	\$600	\$0	\$0	\$0
Trustee Fees (US Bank)	\$4,800	\$0	\$0	\$0
Assessment Roll (GMS)	\$5,000	\$5,000	\$5,000	\$0
Attorney Fees (HGS)	\$20,000	\$5,000	\$3,532	\$1,469
Dissemination Agent (GMS)	\$1,100	\$275	\$275	(\$0)
Annual Audit (Grau)	\$3,400	\$0	\$0	\$0
Management Fees (GMS)	\$47,386	\$11,847	\$11,846	\$0
Computer Time	\$1,000	\$250	\$250	\$0
Travel & Per Diem	\$100	\$25	\$0	\$25
Telephone	\$250	\$63	\$0	\$63
Postage	\$300	\$75	\$1	\$74
Printing & Binding	\$750	\$188	\$82	\$105
Meeting Room	\$1,290	\$430	\$430	\$0
Insurance	\$7,621	\$7,621	\$7,275	\$346
Legal Advertising	\$1,000	\$250	\$164	\$86
Other Current Charges	\$4,200	\$1,050	\$254	\$796
Office Supplies	\$150	\$38	\$3	\$35
Dues, Licenses & Subscriptions (DCA)	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$110,081	\$35,025	\$32,626	\$2,398
<u>Operations</u>				
Insurance (FIA)	\$8,616	\$8,616	\$8,647	(\$31)
Field Management (GMS)	\$22,279	\$5,570	\$5,570	\$0
Amenity Center Management (RMS)	\$52,967	\$13,242	\$13,242	(\$0)
Facility Attendants (RMS)	\$10,320	\$2,580	\$0	\$2,580
Security Service/Monitoring (Giddens)	\$34,000	\$8,500	\$7,986	\$514
Off Duty Police	\$0	\$0	\$600	(\$600)
General Facility Maintenance (RMS)	\$21,780	\$5,445	\$5,140	\$305
Janitorial Service (RMS)	\$8,755	\$2,189	\$2,189	\$0
Janitorial Supplies (RMS and Southeastern Paper)	\$3,500	\$875	\$107	\$768

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended December 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>Operations (continued)</u>				
Fitness Center Supplies	\$1,000	\$250	\$192	\$58
Pool Maintenance (Crystal Clean Pools)	\$12,500	\$3,125	\$3,240	(\$115)
Pool Chemicals (Crystal Clean Pools)	\$7,000	\$1,750	\$600	\$1,150
Landscape Maintenance (Yellowstone)	\$57,900	\$14,475	\$12,476	\$1,999
Landscape Contingency (Yellowstone)	\$23,700	\$5,925	\$2,776	\$3,149
Lake Maintenance (Lake Doctors)	\$10,440	\$2,610	\$2,316	\$294
Irrigation Maintenance (Yellowstone)	\$3,600	\$900	\$0	\$900
Repairs & Replacements	\$30,000	\$7,500	\$3,806	\$3,694
Electric (JEA)	\$16,500	\$4,125	\$3,763	\$362
Water & Sewer/Irrigation (JEA)	\$25,000	\$6,250	\$896	\$5,354
Telephone/Internet & Cable (Comcast)	\$3,600	\$900	\$831	\$70
Refuse Service (Republic Services)	\$9,600	\$2,400	\$2,315	\$85
Stormwater User Fees	\$1,140	\$285	\$0	\$285
Office Supplies / Mailings / Printings	\$1,250	\$313	\$0	\$313
Permit Fees	\$1,500	\$375	\$0	\$375
Special Events	\$10,000	\$2,500	\$0	\$2,500
Recreation Passes	\$500	\$125	\$0	\$125
Reserve Funding-CY	\$21,000	\$0	\$0	\$0
Animal Control	\$15,600	\$3,900	\$3,580	\$320
Contingency	\$7,127	\$1,782	\$670	\$1,112
TOTAL OPERATIONS	\$421,174	\$106,506	\$80,941	\$25,565
TOTAL EXPENDITURES	\$531,255	\$141,530	\$113,567	\$27,963
Excess (deficiency) of revenues over (under) expenditures	\$0	\$372,192	\$400,958	\$28,766
Net change in fund balance	\$0	\$372,192	\$400,958	\$28,766
FUND BALANCE - Beginning	\$0		\$218,997	
FUND BALANCE - Ending	\$0		\$619,955	

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2014
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended December 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$5,000	\$1,250	\$9	(\$1,241)
Assessments - Tax Roll	\$517,894	\$502,417	\$502,417	\$0
TOTAL REVENUES	<u>\$522,894</u>	<u>\$503,667</u>	<u>\$502,426</u>	<u>(\$1,241)</u>
<u>EXPENDITURES:</u>				
<u>Series 2014A</u>				
Interest - 11/01	\$122,800	\$122,800	\$122,800	\$0
Special Call 11/01	\$0	\$0	\$5,000	(\$5,000)
Interest - 5/01	\$122,800	\$0	\$0	\$0
Principal - 5/01	\$270,000	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$515,600</u>	<u>\$122,800</u>	<u>\$127,800</u>	<u>(\$5,000)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$7,294</u>	<u>\$380,867</u>	<u>\$374,626</u>	<u>(\$6,241)</u>
Net change in fund balance	<u>\$7,294</u>	<u>\$380,867</u>	<u>\$374,626</u>	<u>(\$6,241)</u>
FUND BALANCE - Beginning	\$139,453		\$394,162	
FUND BALANCE - Ending	<u>\$146,746</u>		<u>\$768,789</u>	

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2021**

Series 2014, Special Assessment Bonds		
Interest Rate:	3.000%	
Maturity Date:	5/1/2021	\$270,000.00
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	\$300,000.00
Interest Rate:	3.750%	
Maturity Date:	5/1/2025	\$310,000.00
Interest Rate:	4.000%	
Maturity Date:	5/1/2026	\$325,000.00
Interest Rate:	4.250%	
Maturity Date:	5/1/2030	\$1,445,000.00
Interest Rate:	4.500%	
Maturity Date:	5/1/2036	\$2,700,000.00
<hr/>		
Reserve Fund Requirement:	50% Max Annual Debt Service	
Bonds outstanding - 9/30/2020		\$5,915,000.00
Less:	Nov 1, 2020 (Special Call)	(\$5,000.00)
	May 1, 2021 (Mandatory)	\$0.00
Current Bonds Outstanding		\$5,910,000.00

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended December 31, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 12/31/20</u>	<u>ACTUAL THRU 12/31/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$3,000	\$750	\$103	(\$647)
Capital Reserve Transfer	\$21,000	\$0	\$0	\$0
TOTAL REVENUES	<u>\$24,000</u>	<u>\$750</u>	<u>\$103</u>	<u>(\$647)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	\$15,000	\$3,750	\$0	\$3,750
Other Service Charges	\$550	\$138	\$101	\$37
TOTAL EXPENDITURES	<u>\$15,550</u>	<u>\$3,888</u>	<u>\$101</u>	<u>\$3,787</u>
Excess (deficiency) of revenues Over (under) expenditures	<u>\$8,450</u>	<u>(\$3,138)</u>	<u>\$2</u>	<u>\$3,140</u>
Net change in fund balance	<u>\$8,450</u>	<u>(\$3,138)</u>	<u>\$2</u>	<u>\$3,140</u>
FUND BALANCE - Beginning	\$193,632		\$181,334	
FUND BALANCE - Ending	<u>\$202,082</u>		<u>\$181,337</u>	

WYNNFIELD LAKES

Community Development District

General Fund

Statement of Revenues and Expenditures (Month by Month)

FY 2021

OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	

Revenues

Maintenance Assessments	\$0	\$100,856	\$412,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513,147
Clubhouse Income	\$0	\$75	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,375
Interest Income	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2

Total Revenues

\$1	\$100,932	\$413,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514,525
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Administration

Supervisor Fees	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
FICA Expense	\$0	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153
Engineering Fees	\$625	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,188
Arbitrage (Grau)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees (US Bank)	\$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	\$5,000
Attorney Fees (HGS)	\$114	\$3,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,532
Dissemination Agent (GMS)	\$92	\$92	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Annual Audit (Grau)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees (GMS)	\$3,949	\$3,949	\$3,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,846
Computer Time	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Printing & Binding	\$0	\$1	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Meeting Room	\$0	\$215	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430
Insurance	\$7,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,275
Legal Advertising	\$0	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
Other Current Charges	\$81	\$125	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
Office Supplies	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Dues, Licenses & Subscriptions (DCA)	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175

Total Administrative Expenditures

\$17,394	\$9,685	\$5,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,626
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WYNNFIELD LAKES

Community Development District

General Fund

Statement of Revenues and Expenditures (Month by Month) FY 2021

OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	

Operations

Insurance (FIA)	\$8,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,647
Field Management (GMS)	\$1,857	\$1,857	\$1,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,570
Amenity Center Management (RMS)	\$4,414	\$4,414	\$4,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,242
Facility Attendants (RMS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security Service/Monitoring (Giddens)	\$2,537	\$2,865	\$2,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,986
Off Duty Police	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
General Facility Maintenance (RMS)	\$1,515	\$1,810	\$1,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,140
Janitorial Service (RMS)	\$730	\$730	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,189
Janitorial Supplies (RMS and Southeastern Paper)	\$54	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Fitness Center Supplies	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Pool Maintenance (Crystal Clean Pools)	\$900	\$900	\$1,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,240
Pool Chemicals (Crystal Clean Pools)	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Landscape Maintenance (Yellowstone)	\$4,159	\$4,159	\$4,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,476
Landscape Contingency (Yellowstone)	\$2,314	\$0	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,776
Lake Maintenance (Lake Doctors)	\$772	\$772	\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,316
Irrigation Maintenance (Yellowstone)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Replacements	\$625	\$3,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,806
Electric (JEA)	\$1,224	\$1,226	\$1,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,763
Water & Sewer/Irrigation (JEA)	\$273	\$286	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$896
Telephone/Internet & Cable (Comcast)	\$271	\$280	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$831
Refuse Service (Republic Services)	\$773	\$771	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,315
Stormwater User Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies / Mailings / Printings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Passes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding-CY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Animal Control	\$1,325	\$1,105	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,580
Contingency	\$45	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$670

Total Operating Expenditures

\$33,226	\$25,032	\$22,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,941
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Total Expenditures

\$50,620	\$34,717	\$28,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,567
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C.

Wynnfield Lakes CDD
Special Assessment Receipts - Duval County
Fiscal Year Ending September 30, 2021

							Assessment Levied through Duval County		
							Gross Levy		
							Net Levy		
								\$528,953.85	\$517,893.59
								\$571,843.45	\$559,884.96
									\$1,046,847.44
									\$1,131,728.41
Date Received	Description	Gross Tax Received	Discounts/ (Penalties)	Commissions 2.00%	Property Appraiser 1.5%	Net Amount Received	General Fund	Debt Svc Fund-Series 2014	Total
							50.53%	49.47%	100%
11/06/20	10/16-10/31/20	\$2,642.65	\$105.71	\$50.74	\$38.05	\$2,448.15	\$1,237.01	\$1,211.14	\$2,448.15
11/13/20	11/1-11/06/20	\$12,365.20	\$487.92	\$237.55	\$178.16	\$11,461.57	\$5,791.33	\$5,670.24	\$11,461.57
11/20/20	11/7-11/16/20	\$50,210.35	\$2,008.48	\$964.04	\$723.03	\$46,514.80	\$23,503.12	\$23,011.68	\$46,514.80
11/27/20	11/17-11/23/20	\$150,236.74	\$6,009.59	\$2,884.54	\$2,163.41	\$139,179.20	\$70,324.84	\$68,854.36	\$139,179.20
12/04/20	11/24-11/30/20	\$857,506.11	\$34,267.65	\$16,464.77	\$12,348.58	\$794,425.11	\$401,409.23	\$393,015.88	\$794,425.11
12/11/20	12/1-12/8/20	\$13,683.89	\$542.65	\$262.82	\$197.12	\$12,681.30	\$6,407.64	\$6,273.66	\$12,681.30
12/22/20	12/9-12/17/20	\$9,586.52	\$410.80	\$183.51	\$137.64	\$8,854.57	\$4,474.06	\$4,380.51	\$8,854.57
Total		\$1,096,231.46	\$43,832.80	\$21,047.97	\$15,785.99	\$1,015,564.70	\$513,147.23	\$502,417.47	\$1,015,564.70

YTD collected	96.86%	96.86%	96.86%
Gross YTD outstanding	\$17,936.71	\$17,560.24	\$35,496.95
Gross YTD collected	\$553,906.74	\$542,324.72	\$1,096,231.46
Discount/Penalties	\$22,147.95	\$21,684.85	\$43,832.80
Commission	\$10,635.17	\$10,412.80	\$21,047.97
Property Appraiser	\$7,976.39	\$7,809.60	\$15,785.99
Net YTD collected	\$513,147.22	\$502,417.48	\$1,015,564.70

Transfer to General Fund		
Date	Check #	GF
11/6/2020	txfer	\$1,237.01
11/13/2020	txfer	\$5,791.33
11/20/2020	txfer	\$23,503.12
11/27/2020	txfer	\$70,324.84
12/4/2020	txfer	\$401,409.23
12/11/2020	txfer	\$6,407.64
12/22/2020	txfer	\$4,474.06
		\$513,147.23