

*Wynnfield Lakes
Community Development District*

March 15, 2023

AGENDA

**Wynnfield Lakes
Community Development District**

475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.WynnfieldLakesCDD.net

March 8, 2023

Board of Supervisors
Wynnfield Lakes Community Development District
Call-In # 1-877-304-9269 Code 7094610

Dear Board Members:

The Wynnfield Lakes Community Development District Board of Supervisors Meeting is scheduled to be held **Wednesday, March 15, 2023 at 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Audience Comments
- III. Approval of the Minutes of the January 18, 2023 Meeting
- IV. Acceptance of the Fiscal Year 2022 Audit Report
- V. Discussion of the Fiscal Year 2024 Budget
- VI. Discussion of Unauthorized Fishing in Lakes
- VII. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - D. Operations Manager – Report
 - E. General Manager
 - 1. Report
 - 2. Proposal for Additional Security Patrols*
- VIII. Audience Comments / Supervisors' Requests

IX. Other Business

X. Financial Reports

A. Balance Sheet & Income Statement

B. Assessment Receipts Schedule

C. Check Register

XI. Next Scheduled Meeting – May 17, 2023 @ 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, FL 32224

XII. Adjournment

*Note: In accordance with Sections 119.071(3)(a) and 281.301, *Florida Statutes*, a portion of the meeting may be closed to the public, as it relates to details of the District's security system plan. The closed session may occur at any time during the meeting and is expected to last approximately thirty (30) minutes but may end earlier or extend longer.

MINUTES

MINUTES OF MEETING
WYNNFIELD LAKES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Wynnfield Lakes Community Development District was held Wednesday, January 18, 2023 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 | Chairperson |
| Luis Diaz-Rodriguez | Vice Chairman |
| Mark Oliver | Supervisor |
| Nate Dickinson | Supervisor (by phone) |

Also present were:

| | |
|-------------------|----------------------------------|
| Daniel Laughlin | District Manager |
| Jennifer Kilinski | District Counsel |
| Ken Thomas | Field Operations Manager – Vesta |
| Dana Harden | Vesta |
| Jeff Lawton | Supervisor (by phone) |

The following is a summary of the discussions and actions taken at the January 18, 2023 meeting.

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. Martha Diaz-Rodriguez commented on the Christmas decorations and issues with geese and fisherman. Mr. Laughlin noted the comments would be covered under the audience comments portion at the end of the meeting.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Consideration of Appointing a New Supervisor to Fill Seat 4

Mr. Laughlin informed the Board two resumes were submitted for Board consideration and noted Dr. Sweeney is interested in maintaining her position on the Board.

Mr. Allen Gibson provided the Board with an overview of his background and qualifications.

Mr. Laughlin noted that Mr. Lawton was re-appointed to the Board effective November 22, 2022, however he has not yet been sworn in and therefore is not able to vote during this meeting.

On MOTION by Mr. Dickinson seconded by Mr. Diaz-Rodriguez with all in favor appointing Dr. Kristi Sweeney to Seat 4 was approved.

B. Oath of Office for Newly Appointed Supervisor

Mr. Laughlin, being a notary public of the State of Florida, administered an oath of office to Dr. Sweeney.

C. Consideration of Resolution 2023-03, Designating Officers

Mr. Laughlin asked the Board to consider designating GMS employees Mr. Howard McGaffney and Mr. Darrin Mossing as officers for document signing purposes. There were no other changes to the slate of officers proposed.

On MOTION by Dr. Sweeney seconded by Mr. Diaz-Rodriguez with all in favor Resolution 2023-03, designating officers as detailed above was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the November 16, 2022 Meeting

There were no comments on the minutes.

On MOTION by Dr. Sweeney seconded by Mr. Oliver with all in favor the minutes of the November 16, 2022 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being nothing to report, the next item followed.

Dr. Sweeney asked about a car accident that damaged a fence.

Mr. Laughlin responded that the accident has been reported to the District's insurance company. Mr. Thomas is working on getting Bullard Fence in to make the repairs. Mr. Laughlin stated if Bullard is not responsive enough, staff can move to working with Duval Fencing.

B. District Engineer

There being nothing to report, the next item followed.

C. District Manager

Mr. Laughlin informed the Board he is still working on obtaining signatures from Coastal Kicks on the latest license agreements.

D. Operation Manager – Report

Mr. Thomas gave an overview of the operations report, a copy of which was included in the agenda package. He noted there is a need to surplus 15 tables and 22 chaise lounges now that the new pool furniture is in. Ms. Kilinski listed the options including selling, donating, or disposing of the furniture.

| |
|--|
| On MOTION by Dr. Sweeney seconded by Mr. Dickinson with all in favor selling, donating, or disposing of the surplus pool furniture in that order was approved. |
|--|

Mr. Thomas reminded the Board a quote from Big Z Pools to repair the main pool pump was approved at a previous meeting, subject to obtaining pricing from other providers to ensure the best price. Mr. Thomas has since spoken to two other companies were not able to compete with the quote from Big Z, so they were given the green light to proceed with the repair. He also stated that the quote approved was only for the main pool and the splash pad also needs to be repaired. The quote for the splash pad motor and pump came in at \$20,364.

Mr. Laughlin expressed his concern with the quoted amount. It was also mentioned that one of pumps was replaced in 2020. In order to ensure the splash pad is operational come spring, Mr. Laughlin offered the option of appointing a supervisor to work with staff on purchasing the necessary equipment while staff investigates to confirm which pump was replaced in 2020.

On MOTION by Mr. Dickinson seconded by Dr. Sweeney with all in favor the proposal from Big Z to repair the splash pad pump system was approved subject to staff confirming it is not the same pump that was recently replaced and possibly under warranty. Additionally, Supervisor Dickinson was authorized to work with staff on making the necessary repairs.

Mr. Thomas reported that he received proposals from Waste Management and Republic for dumpster service at the amenity center. Currently, the District is paying around \$1,200 per month. Republic's quote came in at \$760 per month for a six cubic yard dumpster or \$672 for a four cubic yard dumpster. Waste Management's quote for a six cubic yard dumpster came in at \$132 per month for biweekly pickup.

On MOTION by Dr. Sweeney seconded by Mr. Oliver with all in favor the proposal from Waste Management for dumpster service at the amenity center was approved.

Lastly, Mr. Thomas reported that two of the cables on the weight machines in the gym need to be replaced. The quote for replacement came in at \$215. Mr. Laughlin noted no approval was needed for this item.

Mr. Diaz-Rodriguez asked why the Christmas lights were not kept on all the time. Mr. Thomas responded that the palm trees have GFI outlets, but the ground is halfway up the outlet. Mr. Diaz-Rodriguez also expressed his dissatisfaction with the holiday display overall.

Mr. Laughlin recommended seeking proposals for holiday light install services during the next budget discussion.

The Board discussed going out to bid for landscape services and directed staff to work on the RFP package and scope of services. The draft RFP package will be brought to the next Board meeting for approval.

E. General Manager – Report

Mr. Thomas gave the Board an overview of the General Manager's report, a copy of which was included in the agenda package.

Dr. Sweeney mentioned an incident in which it was reported a minor has been smoking in the District's restroom. She asked that the incidents be reported, and residents be held accountable.

Mr. Thomas asked that residents that observe people fishing in the lake call the Jacksonville Sheriff's Office non-emergency line to report trespassing.

SIXTH ORDER OF BUSINESS

Audience Comments / Supervisor's Requests

Ms. Diaz-Rodriguez commented on a geese problem in the community.

Mr. Laughlin asked that staff report their locations to Goose Masters.

SEVENTH ORDER OF BUSINESS

Other Business

There being no other business, the next item followed.

EIGHTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet & Income Statement

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

B. Special Assessment Receipt Schedule

A copy of the assessment receipts schedule showing the fiscal year 2023 assessments are 96% collected was included in the agenda package.

C. Approval of Check Register

A copy of the check register totaling \$113,990.88 was included in the agenda package.

Dr. Sweeney stated that there is an apartment attached to an electric bill for 12397 Wynnfield Lakes in the amount of \$181.34 within the check register.

Mr. Laughlin stated that he would look into it.

Dr. Sweeney also mentioned sprinklers located near the pickleball courts that are unnecessary.

Mr. Laughlin asked Mr. Thomas to speak to Yellowstone about it. He noted the sprinklers can be capped.

On MOTION by Mr. Diaz-Rodriguez seconded by Mr. Oliver with all in favor the check register was approved.

NINTH ORDER OF BUSINESS

Next Scheduled Meeting – March 15, 2023 at 6:00 p.m. at the University of North Florida, University Center, 12000 Alumni Drive, Room 1090, Jacksonville, Florida 32224

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

FOURTH ORDER OF BUSINESS

**Wynnfield Lakes
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

Wynnfield Lakes Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Wynnfield Lakes Community Development District
City of Jacksonville, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Wynnfield Lakes Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wynnfield Lakes Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors
Wynnfield Lakes Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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



To the Board of Supervisors
Wynnfield Lakes Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 27, 2023 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 and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Wynnfield Lakes Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

January 27, 2023

Wynnfield Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022

Management's discussion and analysis of Wynnfield Lakes Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation, and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Wynnfield Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including, capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total assets and deferred outflows of resources were exceeded by total liabilities \$(2,762,969) (net position). The District's net investment in capital assets was \$(2,691,896). Unrestricted net position was \$(102,070) and restricted net position was \$30,997.
- ◆ Governmental activities revenues totaled \$1,056,231 while governmental activities expenses totaled \$1,011,290.

**Wynnfield Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, deferred outflows of resources, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|-----------------------|
| | 2022 | 2021 |
| Current assets | \$ 397,312 | \$ 421,244 |
| Restricted assets | 383,591 | 382,997 |
| Capital assets | 1,684,813 | 1,885,452 |
| Total Assets | <u>2,465,716</u> | <u>2,689,693</u> |
| Deferred outflows of resources | <u>202,637</u> | <u>229,008</u> |
| Current liabilities | 394,524 | 402,625 |
| Non-current liabilities | 5,036,798 | 5,323,986 |
| Total Liabilities | <u>5,431,322</u> | <u>5,726,611</u> |
| Net investment in capital assets | (2,691,896) | (2,464,886) |
| Net position - restricted | 30,997 | 26,389 |
| Net position - unrestricted | (102,070) | (369,413) |
| Total Net Position | <u>\$ (2,762,969)</u> | <u>\$ (2,807,910)</u> |

The decrease in capital assets is primarily due to current year depreciation.

The decrease in current assets and current liabilities is primarily related to the decrease in accounts payable in the current year.

The decrease in noncurrent liabilities is due to the principal payments made in the current year.

The increase in total net position is the result of revenues exceeding expenses in the current year.

**Wynnfield Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

| | Governmental Activities | |
|----------------------------------|--------------------------------|-----------------------|
| | 2022 | 2021 |
| Program Revenues | | |
| Charges for services | \$ 1,049,442 | \$ 1,049,716 |
| General Revenues | | |
| Investment earnings | 2,531 | 312 |
| Miscellaneous revenues | 4,258 | 6,466 |
| Total Revenues | <u>1,056,231</u> | <u>1,056,494</u> |
| Expenses | | |
| General government | 106,682 | 122,390 |
| Physical environment | 259,445 | 286,134 |
| Culture/recreation | 382,416 | 341,648 |
| Interest and other charges | <u>262,747</u> | <u>248,308</u> |
| Total Expenses | <u>1,011,290</u> | <u>998,480</u> |
| Change in Net Position | 44,941 | 58,014 |
| Net Position - Beginning of Year | <u>(2,807,910)</u> | <u>(2,865,924)</u> |
| Net Position - End of Year | <u>\$ (2,762,969)</u> | <u>\$ (2,807,910)</u> |

The decrease in general government is related to the decrease in legal expenses in the current year.

The increase in culture/recreation is related to increased utilities and amenity management in the current year.

**Wynnfield Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2022 and 2021:

| Description | Governmental Activities | |
|-----------------------------------|--------------------------------|---------------------|
| | 2022 | 2021 |
| Land | \$ 400,000 | \$ 400,000 |
| Improvements other than buildings | 68,597 | 68,597 |
| Infrastructure | 1,615,771 | 1,615,771 |
| Buildings | 2,424,677 | 2,424,677 |
| Equipment | 70,301 | 70,301 |
| Less: accumulated depreciation | (2,894,533) | (2,693,894) |
| Total Capital Assets, Net | <u>\$ 1,684,813</u> | <u>\$ 1,885,452</u> |

Capital asset activity consisted of \$200,639 in depreciation in the current year.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less general facility maintenance and capital outlay expenditures than were anticipated.

The September 30, 2022 budget was amended to more closely coincide with actual expenditures.

Debt Management

Governmental Activities debt includes the following:

- In August 2014, the District issued \$7,490,000 Special Assessment Refunding Bonds. These bonds were issued to refund of the Series 2005 Special Assessment Bonds. As of September 30, 2022, the balance outstanding for the Series 2014 Bonds was \$5,365,000.

Economic Factors and Next Year's Budget

Wynnfield Lakes Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

Request for Information

The financial report is designed to provide a general overview of Wynnfield Lakes Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Wynnfield Lakes Community Development District, GMS-NF, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

Wynnfield Lakes Community Development District
STATEMENT OF NET POSITION
September 30, 2022

| | Governmental Activities |
|---------------------------------------|------------------------------------|
| ASSETS | |
| Current Assets | |
| Cash and equivalents | \$ 54,102 |
| Investments | 324,901 |
| Accounts receivable | 300 |
| Prepaid expenses | 18,009 |
| Total Current Assets | <u>397,312</u> |
| Non-current Assets | |
| Restricted | |
| Investments, at fair value | 383,591 |
| Capital assets, not being depreciated | |
| Land | 400,000 |
| Capital assets, being depreciated | |
| Improvements other than buildings | 68,597 |
| Infrastructure | 1,615,771 |
| Buildings | 2,424,677 |
| Equipment | 70,301 |
| Less: accumulated depreciation | <u>(2,894,533)</u> |
| Total Non-Current Assets | <u>2,068,404</u> |
| Total Assets | <u>2,465,716</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred amount on refunding, net | <u>202,637</u> |
| LIABILITIES | |
| Current Liabilities | |
| Accounts payable and accrued expenses | 9,378 |
| Accrued interest | 95,146 |
| Bonds payable | 290,000 |
| Total Current Liabilities | <u>394,524</u> |
| Non-current Liabilities | |
| Bonds payable, net | <u>5,036,798</u> |
| Total Liabilities | <u>5,431,322</u> |
| NET POSITION | |
| Net investment in capital assets | (2,691,896) |
| Restricted for debt service | 30,997 |
| Unrestricted | <u>(102,070)</u> |
| Total Net Position | <u><u>\$ (2,762,969)</u></u> |

See accompanying notes.

Wynnfield Lakes Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues Charges for Services</u> | <u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u> |
|-------------------------------|------------------------------|--|--|
| Primary Government | | | |
| Governmental Activities | | | |
| General government | \$ (106,682) | \$ 103,248 | \$ (3,434) |
| Physical environment | (259,445) | 183,109 | (76,336) |
| Culture/recreation | (382,416) | 243,908 | (138,508) |
| Interest and other charges | (262,747) | 519,177 | 256,430 |
| Total Governmental Activities | <u><u>\$ (1,011,290)</u></u> | <u><u>\$ 1,049,442</u></u> | <u><u>38,152</u></u> |
| | | | |
| | | General Revenues | |
| | | Investment earnings | 2,531 |
| | | Miscellaneous revenues | 4,258 |
| | | Total General Revenues | <u><u>6,789</u></u> |
| | | | |
| | | Change in Net Position | 44,941 |
| | | | |
| | | Net Position - October 1, 2021 | <u>(2,807,910)</u> |
| | | Net Position - September 30, 2022 | <u><u>\$ (2,762,969)</u></u> |

See accompanying notes.

Wynnfield Lakes Community Development District
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2022

| | General | Debt Service | Total Governmental Funds |
|---------------------------------------|-------------------|-------------------|--------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 54,102 | \$ - | \$ 54,102 |
| Investments | 324,901 | - | 324,901 |
| Accounts receivable | 300 | - | 300 |
| Prepaid expenses | 18,009 | - | 18,009 |
| Restricted | | | |
| Investments, at fair value | - | 383,591 | 383,591 |
| Total Assets | <u>\$ 397,312</u> | <u>\$ 383,591</u> | <u>\$ 780,903</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable and accrued expenses | <u>\$ 9,378</u> | <u>\$ -</u> | <u>\$ 9,378</u> |
| Fund Balances | | | |
| Nonspendable-prepaid expenses | 18,009 | - | 18,009 |
| Restricted | | | |
| Debt service | - | 383,591 | 383,591 |
| Assigned | | | |
| Capital reserve | 106,162 | - | 106,162 |
| Unassigned | 263,763 | - | 263,763 |
| Total Fund Balances | <u>387,934</u> | <u>383,591</u> | <u>771,525</u> |
| Total Liabilities and Fund Balances | <u>\$ 397,312</u> | <u>\$ 383,591</u> | <u>\$ 780,903</u> |

See accompanying notes.

Wynnfield Lakes Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

| | |
|--|------------------------------|
| Total Governmental Fund Balances | \$ 771,525 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital assets, land, \$400,000, improvements other than building, \$68,597, infrastructure, \$1,615,771, buildings, \$2,424,677, equipment, \$70,301, net of accumulated depreciation, \$(2,894,533), used in governmental activities are not current financial resources and therefore, are not reported at the fund level. | 1,684,813 |
| Long-term liabilities, including bonds payable, \$(5,365,000), net of bond discount, net \$38,202, are not due and payable in the current period and therefore, are not reported at the fund level. | (5,326,798) |
| Deferred outflows of resources are not current financial resources and therefore, are not reported at the governmental fund level. | 202,637 |
| Accrued interest expense is not a current financial use and therefore, is not reported at the governmental fund level. | <u>(95,146)</u> |
| Net Position of Governmental Activities | <u><u>\$ (2,762,969)</u></u> |

See accompanying notes.

Wynnfield Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

| | General | Debt Service | Total Governmental Funds |
|--|--------------------------|--------------------------|--------------------------------|
| Revenues | | | |
| Special assessments | \$ 530,265 | \$ 519,177 | \$ 1,049,442 |
| Investment earnings | 824 | 1,707 | 2,531 |
| Miscellaneous | 4,258 | - | 4,258 |
| Total Revenues | <u>535,347</u> | <u>520,884</u> | <u>1,056,231</u> |
| Expenditures | | | |
| Current | | | |
| General government | 106,682 | - | 106,682 |
| Physical environment | 189,200 | - | 189,200 |
| Culture/recreation | 252,022 | - | 252,022 |
| Debt service | | | |
| Principal | - | 275,000 | 275,000 |
| Interest | - | 237,288 | 237,288 |
| Total Expenditures | <u>547,904</u> | <u>512,288</u> | <u>1,060,192</u> |
| Excess of revenues over/(under) expenditures | <u>(12,557)</u> | <u>8,596</u> | <u>(3,961)</u> |
| Other Financing Sources/(Uses) | | | |
| Transfers in | 8,002 | - | 8,002 |
| Transfers out | - | (8,002) | (8,002) |
| Total Other Financing Sources/(Uses) | <u>8,002</u> | <u>(8,002)</u> | <u>-</u> |
| Net Change in Fund Balances | (4,555) | 594 | (3,961) |
| Fund Balances - October 1, 2021 | <u>392,489</u> | <u>382,997</u> | <u>775,486</u> |
| Fund Balances - September 30, 2022 | <u><u>\$ 387,934</u></u> | <u><u>\$ 383,591</u></u> | <u><u>\$ 771,525</u></u> |

See accompanying notes.

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 Year Ended September 30, 2022

| | |
|--|------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ (3,961) |
| Amounts reported for governmental activities in the Statement of Activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation, \$(200,639), in the current period. | (200,639) |
| Repayments of bond principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | 275,000 |
| Amortization of bond discount does not require the use of current resources and therefore, is not reported at the fund level. This is the amount of amortization in the current period. | (2,812) |
| Deferred amount on refunding is recognized as a component of interest on long-term debt in the Statement of Activities, but in the governmental funds. This is the amount of interest in the current period. | (26,371) |
| In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and current year accruals. | 3,724 |
| Change in Net Position of Governmental Activities | <u>\$ 44,941</u> |

See accompanying notes.

Wynnfield Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2022

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Special assessments | \$ 528,955 | \$ 530,265 | \$ 530,265 | \$ - |
| Investment income | 215 | 402 | 824 | 422 |
| Miscellaneous revenues | 2,000 | 4,258 | 4,258 | - |
| Total Revenues | <u>531,170</u> | <u>534,925</u> | <u>535,347</u> | <u>422</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 111,399 | 110,346 | 106,682 | 3,664 |
| Physical environment | 235,572 | 200,681 | 189,200 | 11,481 |
| Culture/recreation | 184,599 | 200,999 | 252,022 | (51,023) |
| Capital outlay | 100,000 | 100,000 | - | 100,000 |
| Total Expenditures | <u>631,570</u> | <u>612,026</u> | <u>547,904</u> | <u>64,122</u> |
| Excess of revenues over/(under) expenditures | <u>(100,400)</u> | <u>(77,101)</u> | <u>(12,557)</u> | <u>64,544</u> |
| Other Financing Sources/(Uses) | | | | |
| Transfers in | - | 8,002 | 8,002 | - |
| Transfers out | - | (86,000) | - | 86,000 |
| Total Other Financing Sources/(Uses) | <u>-</u> | <u>(77,998)</u> | <u>8,002</u> | <u>86,000</u> |
| Net change in fund balances | (100,400) | (155,099) | (4,555) | 150,544 |
| Fund Balances - October 1, 2021 | <u>196,395</u> | <u>251,094</u> | <u>392,489</u> | <u>141,395</u> |
| Fund Balances - September 30, 2022 | <u>\$ 95,995</u> | <u>\$ 95,995</u> | <u>\$ 387,934</u> | <u>\$ 291,939</u> |

See accompanying notes.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on August 1, 2005, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes the City of Jacksonville Ordinance 2005-580-E. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Wynnfield Lakes Community Development District . The District is governed by a five-member Board of Supervisors who were elected by the residents of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Wynnfield Lakes Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

When both restricted and unrestricted resources are combined in a fund, qualified expenses are considered to be paid first from restricted resources, and then from unrestricted resources. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. Debt service expenditures are recorded only when payment is due.

The District implemented the Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned and unassigned.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

3. Basis of Presentation

a. Governmental Major Funds

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

Debt Service Fund – Accounts for debt service requirements to retire the outstanding bonds of the District

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities (Continued)

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

Chapter 280, Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

b. Restricted Assets

Certain net position of the District will be classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Outflows of Resources, and Net Position or Equity (Continued)

c. Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, infrastructure, and equipment are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

| | |
|-----------------------------------|-------------|
| Infrastructure | 15-25 years |
| Buildings | 20 years |
| Improvements other than buildings | 15-20 years |
| Machinery and equipment | 10-20 years |

d. Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the deferred amount on refunding reported on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

e. Net Position

Net position represents the difference between assets and liabilities and is reported in three categories. Net investment in capital assets, represent capital assets, net of accumulated depreciation and any outstanding debt related to those assets. Net position is reported as restricted when there are legal limitations imposed on their use by legislation, or external restrictions imposed by other governments, creditors, or grantors. Unrestricted net position is assets that do not meet definitions of the classifications previously described.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Outflows of Resources, and Net Position or Equity (Continued)

f. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight-line method. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

g. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year-end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$771,525, differs from “net position” of governmental activities, \$(2,762,969), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

| | |
|-----------------------------------|---------------------|
| Land | \$ 400,000 |
| Improvements other than buildings | 68,597 |
| Infrastructure | 1,615,771 |
| Building | 2,424,677 |
| Equipment | 70,301 |
| Accumulated depreciation | (2,894,533) |
| Total | <u>\$ 1,684,813</u> |

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2022 were:

| | |
|-------------------|-----------------------|
| Bonds payable | \$ (5,365,000) |
| Bond discount | <u>38,202</u> |
| Net bonds payable | <u>\$ (5,326,798)</u> |

Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not financial resources, and therefore, are not recognized at the governmental fund level.

| | |
|-----------------------------------|-------------------|
| Deferred amount on refunding, net | <u>\$ 202,637</u> |
|-----------------------------------|-------------------|

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the accrued interest on bonds, which are not reported at the fund level because they do not use current resources.

| | |
|------------------|--------------------|
| Accrued interest | <u>\$ (95,146)</u> |
|------------------|--------------------|

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$(3,961), differs from the "change in net position" for governmental activities, \$44,941, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount that depreciation exceeds capital outlay.

| | |
|--------------|---------------------|
| Depreciation | \$ <u>(200,639)</u> |
|--------------|---------------------|

Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities.

| | |
|-------------------------|-------------------|
| Debt principal payments | \$ <u>275,000</u> |
|-------------------------|-------------------|

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

| | |
|--|--------------------|
| Net change in accrued interest payable | \$ 3,724 |
| Decrease in bond discount | (2,812) |
| Decrease in deferred amount on refunding | <u>(26,371)</u> |
| Total | <u>\$ (25,459)</u> |

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$54,599 and the carrying value was \$53,902. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2022, the District had the following investments and maturities:

| <u>Investment</u> | <u>Maturities</u> | <u>Fair Value</u> |
|-------------------------------|-------------------|-------------------|
| Managed Money Market Account | N/A | \$ 201,835 |
| Fidelity Government Portfolio | 53 Days* | 383,591 |
| Florida PRIME | 21 Days* | 123,066 |
| Total | | <u>\$ 708,492</u> |

*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

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

Based on the criteria in the preceding paragraph, the Fidelity Government Portfolio and the Managed Money Market Accounts are Level 1 assets.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The formal investment policy of the District conforms with State statutory requirements and bond indentures for investment maturities as a means of managing its exposure to increasing interest rates. Direct obligations of the United States Treasury are held in a money market fund that allows daily demand withdrawals at par in the event of a decrease in interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The Florida PRIME Fund is an authorized investment under Section 218.415, Florida Statutes. As of September 30, 2022, the District's investment in Florida PRIME and Fidelity Government Portfolio were rated AA-Am by Standard & Poor's. The Managed Money Market Account was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in Florida PRIME represents 17% of the District's total investments. The investment in the Managed Money Market Account is 29% of the District's total investments and the investment in the Fidelity Government Portfolio is 54% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value to be temporary.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. 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 all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2022 was as follows:

| | Balance October 1, 2021 | Additions | Deletions | Balance September 30, 2022 |
|---|-------------------------------|---------------------|-------------|----------------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets, not being depreciated | | | | |
| Land | \$ 400,000 | \$ - | \$ - | \$ 400,000 |
| Capital Assets, Being Depreciated: | | | | |
| Improvements other than buildings | 68,597 | - | - | 68,597 |
| Buildings | 2,424,677 | - | - | 2,424,677 |
| Infrastructure | 1,615,771 | - | - | 1,615,771 |
| Equipment | 70,301 | - | - | 70,301 |
| Total Capital Assets, Being Depreciated | 4,179,346 | - | - | 4,179,346 |
| Less accumulated depreciation for: | | | | |
| Improvements other than buildings | (6,098) | (4,572) | - | (10,670) |
| Buildings | (1,690,911) | (121,233) | - | (1,812,144) |
| Infrastructure | (970,089) | (69,292) | - | (1,039,381) |
| Equipment | (26,796) | (5,542) | - | (32,338) |
| Total Accumulated Depreciation | (2,693,894) | (200,639) | - | (2,894,533) |
| Total Capital Assets Depreciated, Net | 1,485,452 | (200,639) | - | 1,284,813 |
| Governmental Activities Capital Assets | <u>\$ 1,885,452</u> | <u>\$ (200,639)</u> | <u>\$ -</u> | <u>\$ 1,684,813</u> |

Depreciation of \$200,639 was allocated to the physical environment, \$70,245 and culture/recreation, \$130,394.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM DEBT

The following is a summary of activity for long-term debt of Governmental Activities for the year ended September 30, 2022:

| | |
|--|----------------------------|
| Long-term debt at October 1, 2021 | \$ 5,640,000 |
| Principal payments | <u>(275,000)</u> |
| Long-term debt at September 30, 2022 | \$ 5,365,000 |
| Less: bond discount, net | <u>(38,202)</u> |
| Bonds Payable, Net at September 30, 2022 | <u><u>\$ 5,326,798</u></u> |

District debt is comprised of the following at September 30, 2022:

Special Assessment Revenue Refunding Bonds

\$7,490,000 Series 2014 Special Assessment Refunding Bonds are due in annual principal installments beginning May 2015 maturing May 2036. Interest at various rates between 3% and 4.5% is due May and November beginning November 2015. Current portion is \$290,000.

| | |
|--|----------------------------|
| Bond payable | \$ 5,365,000 |
| Less: bond discount, net | <u>(38,202)</u> |
| Bonds Payable, Net at September 30, 2022 | <u><u>\$ 5,326,798</u></u> |

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|------------------------------|---------------------|---------------------|---------------------|
| 2023 | \$ 290,000 | \$ 228,350 | \$ 518,350 |
| 2024 | 300,000 | 218,200 | 518,200 |
| 2025 | 310,000 | 207,325 | 517,325 |
| 2026 | 325,000 | 195,700 | 520,700 |
| 2027 | 340,000 | 182,700 | 522,700 |
| 2028-2032 | 1,920,000 | 684,488 | 2,604,488 |
| 2033-2036 | 1,880,000 | 216,000 | 2,096,000 |
| Totals | <u>\$ 5,365,000</u> | <u>\$ 1,932,763</u> | <u>\$ 7,297,763</u> |

Significant Bond Provisions

The Series 2014 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2024, at a redemption price equal to the principal amount of the Series 2014 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust 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 agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Wynnfield Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds

The Series 2014 Reserve Accounts were funded from the proceeds of the Series 2014 Bonds in amounts equal to 50 percent of the maximum annual debt service on the outstanding Series 2014 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2022:

| | <u>Reserve Balance</u> | <u>Reserve Requirement</u> |
|---|----------------------------|--------------------------------|
| Special Assessment Refunding Bonds, Series 2014 | \$ 257,448 | \$ 257,738 |

NOTE G – 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 for which the District carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the last three years.



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INDEPENDENT AUDITORS' 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
City of Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Wynnfield Lakes Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated January 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wynnfield Lakes Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Wynnfield Lakes Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Wynnfield Lakes Community Development 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



To the Board of Supervisors
Wynnfield Lakes Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

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

January 27, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Wynnfield Lakes Community Development District
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the financial statements of the Wynnfield Lakes Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated January 27, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Reports and Schedule

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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated January 27, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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



To the Board of Supervisors
Wynnfield Lakes Community Development District

Financial Condition

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Wynnfield Lakes Community Development District. It is management's responsibility to monitor the Wynnfield Lakes Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, Wynnfield Lakes Community Development District reported:

- 1) The total number of district elected officials receiving statutory compensation, reported as employees for the purposes of the audit: 4
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$6,400.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$18,354.80.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District has no construction projects at this time.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did amend the budget, see below.

To the Board of Supervisors
Wynnfield Lakes Community Development District

| | Original Budget | Actual | Variance with Original Budget Positive (Negative) |
|---|----------------------------|-------------------|--|
| Revenues | | | |
| Special assessments | \$ 528,955 | \$ 530,265 | \$ 1,310 |
| Investment income | 215 | 824 | 609 |
| Miscellaneous revenues | 2,000 | 4,258 | 2,258 |
| Total Revenues | <u>531,170</u> | <u>535,347</u> | <u>4,177</u> |
| Expenditures | | | |
| Current | | | |
| General government | 111,399 | 106,682 | 4,717 |
| Physical environment | 235,572 | 189,200 | 46,372 |
| Culture and recreation | 184,599 | 252,022 | (67,423) |
| Capital outlay | 100,000 | - | 100,000 |
| Total Expenditures | <u>631,570</u> | <u>547,904</u> | <u>83,666</u> |
| Excess of revenues over/(under) expenditures | <u>(100,400)</u> | <u>(12,557)</u> | <u>87,843</u> |
| Other Financing Sources/(Uses) | | | |
| Transfers in | <u>-</u> | <u>8,002</u> | <u>8,002</u> |
| Net changes in fund balance | (100,400) | (4,555) | 95,845 |
| Fund Balances - October 1, 2021 | <u>196,395</u> | <u>392,489</u> | <u>196,094</u> |
| Fund Balances - September 30, 2022 | <u>\$ 95,995</u> | <u>\$ 387,934</u> | <u>\$ 291,939</u> |

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Wynnfield Lakes Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:
The amount of special assessments collected by or on behalf of the District was \$753.21 – 1,124.16 for the General Fund and \$1,084.32 – \$1,518.48 for the Debt Service Fund.
- 2) Total special assessments collected was \$1,049,442.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: There were no new bonds issued by the District. The bonds outstanding is \$5,365,000 due on May 1, 2036 at various rates from 3.5% to 4.5%.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Wynnfield Lakes Community Development District

Additional Matters

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

Purpose of this Letter

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

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

January 27, 2023



**Berger, Toombs, Elam,
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Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Wynnfield Lakes Community Development District
City of Jacksonville, Florida

We have examined Wynnfield Lakes Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Wynnfield Lakes Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Wynnfield Lakes Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Wynnfield Lakes Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Wynnfield Lakes Community Development District's compliance with the specified requirements.

In our opinion, Wynnfield Lakes Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam
Gaines & Frank*

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

January 27, 2023

FIFTH ORDER OF BUSINESS

***Proposed Budget
Fiscal Year 2024***

***Wynnfield Lakes
Community Development District***

March 15, 2023



Wynnfield Lakes

Community Development District

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Wynnfield Lakes

Community Development District

General Fund

| Description | Adopted Budget FY 2023 | Actual Thru 1/31/2023 | Projected Next 8 Months | Total Projected 9/30/2023 | Proposed Budget FY 2024 |
|---|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| Revenues | | | | | |
| Interest Income | \$15 | \$2,032 | \$5,000 | \$7,032 | \$5,000 |
| Special Assessment - On Roll | \$594,873 | \$580,353 | \$16,747 | \$597,100 | \$624,536 |
| Clubhouse Income | \$2,000 | \$300 | \$1,700 | \$2,000 | \$2,000 |
| Miscellaneous Revenues | \$0 | \$200 | \$0 | \$200 | \$0 |
| Total Revenues | \$596,888 | \$582,885 | \$23,447 | \$606,332 | \$631,536 |
| Expenditures | | | | | |
| <u>Administrative</u> | | | | | |
| Supervisor Fees | \$6,000 | \$2,000 | \$4,000 | \$6,000 | \$6,000 |
| FICA Expense | \$459 | \$153 | \$306 | \$459 | \$459 |
| Engineering Fees | \$4,500 | \$0 | \$4,500 | \$4,500 | \$4,500 |
| Arbitrage Rebate (Gau) | \$600 | \$0 | \$600 | \$600 | \$600 |
| Trustee Fees (US Bank) | \$4,800 | \$0 | \$4,800 | \$4,800 | \$4,800 |
| Assessment Roll (GMS) | \$5,000 | \$5,000 | \$0 | \$5,000 | \$5,150 |
| Attorney Fees (KE Law Group) | \$20,000 | \$1,442 | \$18,559 | \$20,000 | \$20,000 |
| Dissemination Agent (GMS) | \$1,100 | \$367 | \$733 | \$1,100 | \$1,133 |
| Annual Audit (Berger) | \$3,140 | \$3,140 | \$0 | \$3,140 | \$3,230 |
| Management Fees (GMS) | \$49,755 | \$16,585 | \$33,170 | \$49,755 | \$51,248 |
| Computer Time | \$1,200 | \$400 | \$800 | \$1,200 | \$1,400 |
| Travel & Per Diem | \$100 | \$0 | \$100 | \$100 | \$100 |
| Telephone | \$250 | \$160 | \$90 | \$250 | \$250 |
| Postage | \$300 | \$14 | \$286 | \$300 | \$300 |
| Printing & Binding | \$750 | \$188 | \$562 | \$750 | \$750 |
| Meeting Room | \$1,290 | \$500 | \$1,000 | \$1,500 | \$1,500 |
| General Liability Insurance | \$8,660 | \$8,095 | \$0 | \$8,095 | \$8,500 |
| Legal Advertising | \$1,000 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Other Current Charges | \$4,200 | \$107 | \$493 | \$600 | \$1,000 |
| Office Supplies | \$150 | \$6 | \$144 | \$150 | \$150 |
| Website Administration | \$400 | \$0 | \$400 | \$400 | \$600 |
| Dues, Licenses & Subscriptions (DEO) | \$175 | \$175 | \$0 | \$175 | \$175 |
| Total Administrative | \$113,829 | \$38,332 | \$71,542 | \$109,874 | \$112,844 |
| <u>Maintenance</u> | | | | | |
| Insurance (FIA) | \$10,290 | \$9,914 | \$0 | \$9,914 | \$10,410 |
| Utilities - Irrigation (JEA) | \$11,750 | \$634 | \$1,766 | \$2,400 | \$11,750 |
| Field Operations Management (Vesta Property) | \$27,053 | \$9,018 | \$18,035 | \$27,053 | \$27,864 |
| Security Service/Monitoring (Fidelity Security) | \$34,000 | \$16,902 | \$30,938 | \$47,840 | \$47,840 |
| Landscape Maintenance (Yellowstone) | \$57,900 | \$17,134 | \$34,262 | \$51,396 | \$57,900 |
| Landscape Contingency | \$23,700 | \$448 | \$23,252 | \$23,700 | \$23,700 |
| Lake Maintenance (Solitude) | \$10,672 | \$3,088 | \$6,176 | \$9,264 | \$10,672 |
| Irrigation Maintenance (Yellowstone) | \$10,000 | \$1,311 | \$8,690 | \$10,000 | \$10,000 |
| Repairs & Replacements | \$15,000 | \$4,304 | \$10,696 | \$15,000 | \$15,000 |
| Refuse Service (Republic Services) | \$11,400 | \$4,712 | \$9,480 | \$14,192 | \$14,400 |
| Stormwater User Fees | \$1,140 | \$0 | \$1,140 | \$1,140 | \$1,140 |
| Animal Control | \$15,000 | \$5,080 | \$9,920 | \$15,000 | \$15,000 |
| Contingency | \$13,000 | \$0 | \$13,000 | \$13,000 | \$13,000 |
| Reserve Funding-CY | \$50,000 | \$50,000 | \$16,412 | \$66,412 | \$58,200 |
| Total Maintenance | \$290,905 | \$122,544 | \$183,767 | \$306,311 | \$316,876 |

Wynnfield Lakes

Community Development District

General Fund

| Description | Adopted Budget FY 2023 | Actual Thru 1/31/2023 | Projected Next 8 Months | Total Projected 9/30/2023 | Proposed Budget FY 2024 |
|--|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| <u>Amenity</u> | | | | | |
| Amenity Center Management (Vesta Property) | \$76,283 | \$25,428 | \$50,855 | \$76,283 | \$78,571 |
| Facility Attendants (Vesta Property) | \$11,541 | \$3,847 | \$7,694 | \$11,541 | \$11,886 |
| General Facility Maintenance (Vesta Property) | \$17,665 | \$5,888 | \$11,777 | \$17,665 | \$18,195 |
| Utilities - Electric (JEA) | \$16,500 | \$5,899 | \$12,800 | \$18,699 | \$21,000 |
| Utilities - Water & Sewer (JEA) | \$6,600 | \$1,673 | \$4,000 | \$5,673 | \$6,600 |
| Telephone/Internet & Cable (Comcast) | \$4,352 | \$1,607 | \$3,200 | \$4,807 | \$4,800 |
| Repairs & Replacements | \$16,500 | \$154 | \$16,346 | \$16,500 | \$16,500 |
| Fitness Equipment Maintenance | \$1,360 | \$0 | \$1,360 | \$1,360 | \$1,360 |
| Fitness Center Supplies | \$1,000 | \$296 | \$704 | \$1,000 | \$1,000 |
| Pool Maintenance (Vesta Property) | \$15,750 | \$4,721 | \$9,440 | \$14,161 | \$14,588 |
| Pool Chemicals (PoolSure) | \$9,525 | \$2,305 | \$5,552 | \$7,857 | \$9,600 |
| Janitorial Service/Supplies (Vesta Property) | \$8,926 | \$2,975 | \$5,951 | \$8,926 | \$9,194 |
| Office Supplies / Mailings / Printings | \$1,250 | \$282 | \$968 | \$1,250 | \$1,250 |
| Operating Supplies | \$3,000 | \$1,489 | \$2,979 | \$4,468 | \$4,500 |
| Permit Fees | \$1,500 | \$1,113 | \$550 | \$1,663 | \$1,700 |
| Special Events | \$10,000 | \$2,950 | \$7,050 | \$10,000 | \$10,000 |
| Recreation Passes | \$500 | \$0 | \$500 | \$500 | \$500 |
| Total Amenity | \$202,251 | \$60,629 | \$141,724 | \$202,353 | \$211,243 |
| Total Expenditures | \$606,986 | \$221,505 | \$397,033 | \$618,538 | \$640,963 |
| Excess (deficiency) of revenues over (under) expenditures | (\$10,098) | \$361,381 | (\$373,586) | (\$12,206) | (\$9,427) |
| Other Financing Sources/(Uses) | | | | | |
| Interfund Transfer In/(Out) - DSF Excess Revenues | \$10,098 | \$12,206 | \$0 | \$12,206 | \$9,427 |
| Total Other Financing Sources/(Uses) | \$10,098 | \$12,206 | \$0 | \$12,206 | \$9,427 |
| Excess Revenues/(Expenditures) | \$0 | \$373,587 | (\$373,586) | \$0 | \$0 |

| | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>Total Increase</u> |
|---|----------------|----------------|------------------|-----------------------|
| Net Assessment | \$528,955 | \$594,873 | \$624,536 | \$29,663 |
| Plus Collection Fees & Discounts (7.5%) | \$42,888 | \$48,233 | \$50,638 | \$2,405 |
| Gross Assessment | \$571,843 | \$643,106 | \$675,174 | \$32,068 |

| <u>Description</u> | <u>No. of Units</u> | <u>FY 2023</u> | | <u>FY 2024</u> | | <u>Increase</u> |
|------------------------|---------------------|-----------------------|--------------|-----------------------|------------------|-----------------------|
| | | <u>Gross per Unit</u> | <u>Total</u> | <u>Gross per Unit</u> | <u>Total</u> | <u>Gross per Unit</u> |
| Single Family | 372 | \$1,264.26 | \$470,303 | \$1,327.30 | \$493,755 | \$63.04 |
| Multi-Family | 204 | \$847.07 | \$172,802 | \$889.31 | \$181,419 | \$42.24 |
| Total Gross Assessment | | | \$643,106 | | \$675,174 | |

Wynnfield Lakes

Community Development District

Exhibit "A"

Allocation of Operating Reserve

| Description | Amount | |
|---|-------------|-------------|
| Beginning Balance - Carry Forward Surplus (As of 10/1/2022) | \$262,009 | |
| Estimated Excess Revenues (Expenditures) - FY 2023 | \$16,412 | |
| Ending Balance (As of 09/30/2023) | \$278,421 | |
| Less: | | |
| Funding for First Quarter Operating Expenses | (\$145,691) | |
| Projected Additional Transfer to Capital Reserve | (\$132,730) | (\$278,421) |
| | | |
| Total Undesignated Cash as of 09/30/2023 | \$0 | |

Revenues:

Interest Income

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

Special Assessments- On Roll

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

Clubhouse Income

Represents estimated income from the rental of the Community Room.

Expenditures:

Administrative:

Supervisor Fees

Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon five supervisors attending the six estimated meetings.

FICA Expense

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

Engineering Fees

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

Arbitrage Rebate

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

Trustee Fees

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

Assessment Roll

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

Attorney Fees

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

Administrative: (continued)

Dissemination Agent

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

Annual Audit

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

Management Fees

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

Computer Time

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

Travel & Per Diem

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

Telephone

Telephone and fax machine.

Postage

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

Printing & Binding

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

Meeting Room

Cost to rent seminar room.

Insurance

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

Legal Advertising

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

Other Current Charges

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

Administrative: (continued)

Office Supplies

Represents various office supplies purchase for the District.

Website Administration

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Dues, Licenses & Subscriptions

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

Maintenance:

Insurance

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

Utilities - Irrigation

The District has various utility accounts with JEA for irrigation meter.

| <u>Vendor</u> | <u>Location</u> | <u>Monthly average</u> | <u>Annually</u> |
|----------------|---------------------------|----------------------------|-----------------|
| JEA-Irrigation | 12319 Wynnfield Lakes Dr | \$ 943.50 | \$11,322 |
| JEA-Irrigation | 12510 Diamond Springs Dr. | \$ 36.00 | \$ 428 |
| Total | | | \$11,750 |

Field Operations Management

The District receives contract administration services from Vesta Property Services to oversee the work performed by outside service providers and provide services within the district.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|-------------------------|----------------|-----------------|
| Vesta Property Services | \$2,322 | \$27,864 |

Security Service / Monitoring

The District has contracted with Fidelity Security Operations, LLC to provide security services at the Amenity Center.

Security Officer, Patrol Vehicle 3 patrols each night. Weekly and minimum 3 patrols each day weekly only weekly.

Calls for service \$25 per call.

Complimentary services included in the above rate are

24/7 camera monitoring in dispatch center

24/7 complimentary emergency response

24/7 dispatch center access

24/7 access management.

Wynnfield Lakes

Community Development District

General Fund

Maintenance: (continued)

Landscape Maintenance

Scheduled maintenance consists of edging, weed eating, weeding of beds, blowing mid or vacuuming and weeding of lawns, pruning, leaning litter, pesticide application, fertilization, irrigation repair and annuals. Replace of mulch and pine straw.

| <u>Vendor/Service</u> | <u>Monthly</u> | <u>Annually</u> |
|------------------------------|----------------|-----------------|
| Yellowstone-Maintenance | \$4,283.42 | \$51,400 |
| Yellowstone-Mulch/Pine Straw | | \$6,500 |
| Total | | \$57,900 |

Landscape Contingency

Represents an unanticipated cost associated with the maintenance of mowing, edging, blowing, applying pest, tree removal and trimming and disease control chemicals to sod.

Lake Maintenance

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

| <u>Vendor/Service</u> | <u>Monthly</u> | <u>Annually</u> |
|--------------------------|----------------|-----------------|
| Lake Doctors-Maintenance | \$810 | \$9,727 |
| Lake Doctors-Grass Carp | | \$ 945 |
| Total | | \$10,672 |

Irrigation Maintenance

Miscellaneous irrigation repairs and maintenance.

Repairs & Replacements

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

Refuse Service

Garbage disposal service.

Stormwater User Fees

The District will incur expenses for stormwater usage fees.

Animal Control

The district contracted Goose Masters of Northeast Florida to provide weekly goose control services.

Contingency

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

Reserve Funding-CY

Represents funds needed for Capital Projects.

Amenity:

Amenity Center Management

The District receives services provided by Vesta Property Services, Inc to manage the Amenity Center facilities.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Vesta Property Services | \$6,547 | \$78,571 |

Facility Attendant

Cost of attendant responsible for the daily operations of the facility provided by Vesta Property Services.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Vesta Property Services | \$991 | \$11,886 |

General Facility Maintenance

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

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Vesta Property Services | \$1,516 | \$18,195 |

Utilities - Electric

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

| <u>Vendor</u> | <u>Location</u> | <u>Monthly average</u> | <u>Annually</u> |
|----------------------|---------------------------|-------------------------------|------------------------|
| JEA-Electric | 12319 Wynnfield Lakes Dr | \$1,379 | \$19,630 |
| JEA-Electric | 12397 Wynnfield Lakes apt | \$ 96 | \$ 1,370 |
| Total | | | \$21,000 |

Utilities - Water & Sewer

The District has various utility accounts with JEA for water/sewer at the Amenity Center.

| <u>Vendor</u> | <u>Location</u> | <u>Monthly average</u> | <u>Annually</u> |
|----------------------|--------------------------|-------------------------------|------------------------|
| JEA-Water | 12319 Wynnfield Lakes Dr | \$ 336 | \$ 4,028 |
| JEA-Sewer | 12319 Wynnfield Lakes Dr | \$ 214 | \$ 2,572 |
| Total | | | \$ 6,600 |

Telephone/Internet & Cable

Services provided at the Amenity Center by Comcast.

Repairs & Replacements

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

Fitness Equipment Maintenance

Southeast Fitness Repair is maintaining the fitness equipment.

Fitness Center Supplies

Supplies needed to stock the fitness center as well as cleaning supplies.

Amenity: (continued)

Pool Maintenance

The District has contracted with Vesta Property Services for the maintenance and chemicals of the Amenity Center Swimming Pool.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Vesta Property Services | \$1,216 | \$14,588 |

Pool Chemicals

PoolSure provides the chemicals for the Amenity Center Swimming Pool.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Chemicals | \$ 800 | \$ 9,600 |

Janitorial Service

The District has contracted with Vesta Property Services, Inc. to provide janitorial services and supplies for the Amenity Center.

| <u>Description</u> | <u>Monthly</u> | <u>Annually</u> |
|---------------------------|-----------------------|------------------------|
| Vesta Property Services | \$ 766 | \$ 9,194 |

Office Supplies / Mailings / Printings

Consists of mailings to residents, etc.

Operating Supplies

Purchase of supplies for the District's pool, clubhouse, etc

Permit Fees

Represents Permit Fees for ASCAP, SESAC and Department of Health for the swimming pool permit.

Special Events

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

Recreation Passes

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

Other Financing Sources/(Uses)

Interfund Transfer-In/(Out) DSF Excess Revenues

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

Wynnfield Lakes

Community Development District

Debt Service Fund

Series 2014 Special Assessment Refunding Bonds

| Description | Adopted Budget FY 2023 | Actual Thru 1/31/2023 | Projected Next 8 Months | Total Projected 9/30/2023 | Proposed Budget FY 2024 |
|--|---------------------------|--------------------------|----------------------------|------------------------------|----------------------------|
| Revenues | | | | | |
| Carry Forward Surplus ⁽¹⁾ | \$125,680 | \$123,447 | \$0 | \$123,447 | \$118,527 |
| Interest Income | \$0 | \$4,803 | \$1,000 | \$5,803 | \$0 |
| Special Assessments - On Roll | \$517,894 | \$505,254 | \$14,580 | \$519,834 | \$517,894 |
| Total Revenues | \$643,573 | \$633,503 | \$15,580 | \$649,083 | \$636,421 |
| Expenditures | | | | | |
| <u>Series 2014</u> | | | | | |
| Interest - 11/01 | \$114,175 | \$114,175 | \$0 | \$114,175 | \$109,100 |
| Interest - 05/01 | \$114,175 | \$0 | \$114,175 | \$114,175 | \$109,100 |
| Principal - 05/01 | \$290,000 | \$0 | \$290,000 | \$290,000 | \$300,000 |
| Total Expenditures | \$518,350 | \$114,175 | \$404,175 | \$518,350 | \$518,200 |
| Excess (deficiency) of revenues over (under) expenditures | \$125,223 | \$519,328 | (\$388,595) | \$130,733 | \$118,221 |
| Other Financing Sources/(Uses) | | | | | |
| Interfund Transfer In / (out) - DSF Excess Revenues | (\$10,098) | (\$12,206) | \$0 | (\$12,206) | (\$9,427) |
| Total Other Financing Sources/(Uses) | (\$10,098) | (\$12,206) | \$0 | (\$12,206) | (\$9,427) |
| Excess Revenues/(Expenditures) | \$115,125 | \$507,122 | (\$388,595) | \$118,527 | \$108,794 |
| | | | | 11/1/24 Interest payment | \$103,663 |

| Parcel | Unit Count | Assessment | Total |
|------------------------------|------------|------------|--------------|
| Single Family | 368 | \$1,518.48 | \$558,800.64 |
| Single Family ⁽²⁾ | 1 | \$1,084.32 | \$1,084.32 |
| Multi-Family ⁽³⁾ | 206 | \$0.00 | \$0.00 |
| Total | 575 | | \$559,884.96 |

| | |
|---|--------------|
| Net Assessment | \$517,893.59 |
| Plus Collection Fees & Discounts (7.5%) | \$41,991.37 |
| Gross Assessment | \$559,884.96 |

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

⁽²⁾ One single family assessment has paid off their debt assessment.

⁽³⁾ Multi-Family Unit assessments were prepaid with a Special Call on May 1, 2008.

Wynnfield Lakes

Community Development District

Series 2014 Special Assessment Refunding Bonds

AMORTIZATION SCHEDULE

| DATE | BALANCE | PRINCIPAL | INTEREST | TOTAL |
|----------|----------------|----------------|----------------|----------------|
| 11/01/23 | \$5,075,000.00 | \$0.00 | \$109,100.00 | \$0.00 |
| 05/01/24 | \$5,075,000.00 | \$300,000.00 | \$109,100.00 | \$518,200.00 |
| 11/01/24 | \$4,775,000.00 | \$0.00 | \$103,662.50 | \$0.00 |
| 05/01/25 | \$4,775,000.00 | \$310,000.00 | \$103,662.50 | \$517,325.00 |
| 11/01/25 | \$4,465,000.00 | \$0.00 | \$97,850.00 | \$0.00 |
| 05/01/26 | \$4,465,000.00 | \$325,000.00 | \$97,850.00 | \$520,700.00 |
| 11/01/26 | \$4,140,000.00 | \$0.00 | \$91,350.00 | \$0.00 |
| 05/01/27 | \$4,140,000.00 | \$340,000.00 | \$91,350.00 | \$522,700.00 |
| 11/01/27 | \$3,800,000.00 | \$0.00 | \$84,125.00 | \$0.00 |
| 05/01/28 | \$3,800,000.00 | \$350,000.00 | \$84,125.00 | \$518,250.00 |
| 11/01/28 | \$3,450,000.00 | \$0.00 | \$76,687.50 | \$0.00 |
| 05/01/29 | \$3,450,000.00 | \$365,000.00 | \$76,687.50 | \$518,375.00 |
| 11/01/29 | \$3,085,000.00 | \$0.00 | \$68,931.25 | \$0.00 |
| 05/01/30 | \$3,085,000.00 | \$385,000.00 | \$68,931.25 | \$522,862.50 |
| 11/01/30 | \$2,700,000.00 | \$0.00 | \$60,750.00 | \$0.00 |
| 05/01/31 | \$2,700,000.00 | \$400,000.00 | \$60,750.00 | \$521,500.00 |
| 11/01/31 | \$2,300,000.00 | \$0.00 | \$51,750.00 | \$0.00 |
| 05/01/32 | \$2,300,000.00 | \$420,000.00 | \$51,750.00 | \$523,500.00 |
| 11/01/32 | \$1,880,000.00 | \$0.00 | \$42,300.00 | \$0.00 |
| 05/01/33 | \$1,880,000.00 | \$440,000.00 | \$42,300.00 | \$524,600.00 |
| 11/01/33 | \$1,440,000.00 | \$0.00 | \$32,400.00 | \$0.00 |
| 05/01/34 | \$1,440,000.00 | \$460,000.00 | \$32,400.00 | \$524,800.00 |
| 11/01/34 | \$980,000.00 | \$0.00 | \$22,050.00 | \$0.00 |
| 05/01/35 | \$980,000.00 | \$480,000.00 | \$22,050.00 | \$524,100.00 |
| 11/01/35 | \$500,000.00 | \$0.00 | \$11,250.00 | \$0.00 |
| 05/01/36 | \$500,000.00 | \$500,000.00 | \$11,250.00 | \$522,500.00 |
| | | \$5,075,000.00 | \$1,704,412.50 | \$6,779,412.50 |

Wynnfield Lakes

Community Development District

Capital Reserve Fund

| Description | Adopted Budget FY 2023 | Actual Thru 1/31/2023 | Projected Next 8 Months | Total Projected 9/30/2023 | Proposed Budget FY 2024 |
|--|------------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|
| Revenues | | | | | |
| Carry Forward Surplus | \$91,638 | \$125,926 | \$0 | \$125,926 | \$94,708 |
| Capital Reserve Funding - Transfer In | \$50,000 | \$50,000 | \$16,412 | \$66,412 | \$58,200 |
| Interest Income | \$50 | \$1,672 | \$1,000 | \$2,672 | \$50 |
| Total Revenues | \$141,688 | \$177,598 | \$17,412 | \$195,010 | \$152,958 |
| Expenditures | | | | | |
| Capital Outlay | \$100,000 | \$30,245 | \$69,755 | \$100,000 | \$100,000 |
| Other Current Charges | \$600 | \$176 | \$126 | \$301 | \$600 |
| Total Expenditures | \$100,600 | \$30,421 | \$69,880 | \$100,301 | \$100,600 |
| Excess (deficiency) of revenues over (under) expenditures | \$41,088 | \$147,176 | (\$52,468) | \$94,708 | \$52,358 |
| Other Financing Sources/(Uses) | | | | | |
| Ending Fund Balance | \$41,088 | \$147,176 | (\$52,468) | \$94,708 | \$52,358 |

SEVENTH ORDER OF BUSINESS

D.



Wynnfield Lakes CDD Meeting, March 15, 2023

Field Operations Manager Report

Date of report: 3-7-23

*Submitted by: **Ken Thomas***

The following maintenance related tasks have been completed.

1. New fencing has been installed along Wynnfield Lakes Drive. Yellowstone will be installing plants soon.



2. Pool tiles cleaned.



3. Playground sunshade installed.



Projects in Progress

1. New autofill and filter grids installed on main pool. Motors and pumps are on order and will be scheduled as soon as they come in.
2. Landscape lighting at the main entrance is working. Continuing to work on raising power outlets.
3. Pickle ball courts. Sprinklers have been capped off. This will need to be addressed further as summer arrives and landscaping will need watering.
4. Fishing continues to be an issue.

If you have any comments or questions, please contact me:

kfthomas@vestapropertyservices.com



E.

1.



Wynnfield Lakes CDD Meeting, March 15, 2023

General Manager Report

Date of report: 3-7-23

*Submitted by: **Lina Hernandez***

Projects in Progress

- **Athletic Field:**
Work scheduled for the 1st week of May.
- **Resident access card review plan:**
Due to the low response from the residents of Wynnfield Lakes Circle, we will add an additional 2 weeks to get this accomplished. Diamond Springs Drive will start on March 20.
- **Fishing issues:**
Fidelity's estimate for weekends patrols. Please see attachment.
- **Easter Egg Hunt:**
Family fun event with Easter egg hunts, pictures with the Easter Bunny, fun zone, crafts, music, and food truck available. This event is scheduled for Saturday April 8 from 10am to 12pm.



If you have any comments or questions, please contact me:
lihernandez@vestapropertyservices.com



TENTH ORDER OF BUSINESS

A.

WYNNFIELD LAKES
Community Development District

Unaudited Financial Statements
as of
January 31, 2023

Board of Supervisors Meeting
March 15, 2023

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WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
January 31, 2023

| | Major Funds | | Non-Major Fund | Totals |
|--|--------------------|-------------------------|----------------------------|-------------------------------|
| | General | Debt Service | Capital Reserve | Governmental Funds |
| <u>ASSETS:</u> | | | | |
| Cash | \$36,910 | --- | \$1,270 | \$38,180 |
| Petty Cash | \$200 | --- | --- | \$200 |
| Accounts Receivable | \$25 | --- | --- | \$25 |
| Investments: | | | | |
| State Board of Administration | --- | --- | \$160,738 | \$160,738 |
| US Bank Custody Account | \$616,426 | --- | --- | \$616,426 |
| Series 2014 | | | | |
| Reserve | --- | \$260,143 | --- | \$260,143 |
| Revenue | --- | \$507,122 | --- | \$507,122 |
| Total Assets | \$653,561 | \$767,265 | \$162,008 | \$1,582,835 |
| <u>LIABILITIES</u> | | | | |
| Accounts Payable | \$16,126 | --- | \$14,831 | \$30,957 |
| Total Liabilities | \$17,966 | \$0 | \$14,831 | \$32,797 |
| <u>FUND BALANCES:</u> | | | | |
| Restricted to: | | | | |
| Debt Service | --- | \$767,265 | --- | \$767,265 |
| Capital reserves | --- | --- | \$147,176 | \$147,176 |
| Unassigned | \$635,596 | --- | --- | \$635,596 |
| Total Fund Balances | \$635,596 | \$767,265 | \$147,176 | \$1,550,037 |
| TOTAL LIABILITIES AND FUND BALANCES | \$653,561 | \$767,265 | \$162,008 | \$1,582,835 |

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended January 31, 2023

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 01/31/23 | ACTUAL THRU 01/31/23 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|----------------|
| <u>REVENUES:</u> | | | | |
| Interest Income | \$15 | \$5 | \$2,032 | \$2,027 |
| Maintenance Assessments | \$594,873 | \$580,353 | \$580,353 | \$0 |
| Clubhouse Income | \$2,000 | \$667 | \$300 | (\$367) |
| Miscellaneous Revenues | \$0 | \$0 | \$200 | \$200 |
| TOTAL REVENUES | \$596,888 | \$581,025 | \$582,885 | \$1,860 |
| <u>EXPENDITURES:</u> | | | | |
| <u>Administrative</u> | | | | |
| Supervisor Fees | \$6,000 | \$2,000 | \$2,000 | \$0 |
| FICA Expense | \$459 | \$153 | \$153 | \$0 |
| Engineering Fees | \$4,500 | \$1,500 | \$0 | \$1,500 |
| 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 | \$6,667 | \$1,442 | \$5,225 |
| Dissemination Agent (GMS) | \$1,100 | \$367 | \$367 | (\$0) |
| Annual Audit (Berger) | \$3,140 | \$3,140 | \$3,140 | \$0 |
| Management Fees (GMS) | \$49,755 | \$16,585 | \$16,585 | \$0 |
| Computer Time | \$1,200 | \$400 | \$400 | \$0 |
| Travel & Per Diem | \$100 | \$33 | \$0 | \$33 |
| Telephone | \$250 | \$83 | \$160 | (\$77) |
| Postage | \$300 | \$100 | \$14 | \$86 |
| Printing & Binding | \$750 | \$250 | \$188 | \$62 |
| Meeting Room | \$1,290 | \$430 | \$500 | (\$70) |
| General Liability Insurance | \$8,660 | \$8,660 | \$8,095 | \$565 |
| Legal Advertising | \$1,000 | \$333 | \$0 | \$333 |
| Other Current Charges | \$4,200 | \$1,400 | \$107 | \$1,293 |
| Office Supplies | \$150 | \$50 | \$6 | \$44 |
| Website Administration | \$400 | \$133 | \$0 | \$133 |
| Dues, Licenses & Subscriptions (DCA) | \$175 | \$175 | \$175 | \$0 |
| TOTAL ADMINISTRATIVE | \$113,829 | \$47,459 | \$38,332 | \$9,127 |
| <u>Operations</u> | | | | |
| Property Insurance (FIA) | \$10,290 | \$10,290 | \$9,914 | \$376 |
| Utilities - Irrigation (JEA) | \$11,750 | \$3,917 | \$634 | \$3,282 |
| Field Operations Management (Vesta) | \$27,053 | \$9,018 | \$9,018 | (\$0) |
| Security Service/Monitoring (Giddens/Fidelity) | \$34,000 | \$11,333 | \$16,902 | (\$5,568) |
| Landscape Maintenance (Yellowstone) | \$57,900 | \$19,300 | \$17,134 | \$2,166 |
| Landscape Contingency | \$23,700 | \$7,900 | \$448 | \$7,452 |
| Lake Maintenance (Lake Doctors) | \$10,672 | \$3,557 | \$3,088 | \$469 |
| Irrigation Maintenance (Yellowstone) | \$10,000 | \$3,333 | \$1,311 | \$2,023 |
| Repairs & Replacements | \$15,000 | \$5,000 | \$4,304 | \$696 |

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended January 31, 2023

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 01/31/23 | ACTUAL THRU 01/31/23 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-----------------|
| <u>Operations (continued)</u> | | | | |
| Refuse Service (Republic Services) | \$11,400 | \$3,800 | \$4,712 | (\$912) |
| Stormwater User Fees | \$1,140 | \$380 | \$0 | \$380 |
| Animal Control | \$15,000 | \$5,000 | \$5,080 | (\$80) |
| Contingency | \$13,000 | \$4,333 | \$0 | \$4,333 |
| Reserve Funding-PY | \$50,000 | \$50,000 | \$50,000 | \$0 |
| TOTAL OPERATIONS | \$290,905 | \$137,162 | \$122,544 | \$14,618 |
| <u>Amenity</u> | | | | |
| Amenity Center Management (Vesta) | \$76,283 | \$25,428 | \$25,428 | (\$0) |
| Facility Attendants (Vesta) | \$11,541 | \$3,847 | \$3,847 | \$0 |
| General Facility Maintenance (Vesta) | \$17,665 | \$5,888 | \$5,888 | (\$0) |
| Utilities - Electric (JEA) | \$16,500 | \$5,500 | \$5,899 | (\$399) |
| Utilities - Water & Sewer (JEA) | \$6,600 | \$2,200 | \$1,673 | \$527 |
| Telephone/Internet & Cable (Comcast) | \$4,352 | \$1,451 | \$1,607 | (\$156) |
| Repairs & Replacements | \$16,500 | \$5,500 | \$154 | \$5,346 |
| Fitness Equipment Maintenance | \$1,360 | \$453 | \$0 | \$453 |
| Fitness Center Supplies | \$1,000 | \$333 | \$296 | \$37 |
| Pool Maintenance (Vesta) | \$15,750 | \$5,250 | \$4,721 | \$529 |
| Pool Chemicals (PoolSure) | \$9,525 | \$3,175 | \$2,305 | \$870 |
| Janitorial Service (Vesta) | \$8,926 | \$2,975 | \$2,975 | \$0 |
| Office Supplies / Mailings / Printings | \$1,250 | \$417 | \$282 | \$134 |
| Operating Supplies | \$3,000 | \$1,000 | \$1,489 | (\$489) |
| Permit Fees | \$1,500 | \$1,113 | \$1,113 | \$0 |
| Special Events | \$10,000 | \$3,333 | \$2,950 | \$383 |
| Recreation Passes | \$500 | \$167 | \$0 | \$167 |
| TOTAL AMENITY | \$202,251 | \$68,030 | \$60,629 | \$7,402 |
| TOTAL EXPENDITURES | \$606,986 | \$252,652 | \$221,504 | \$31,147 |
| Excess (deficiency) of revenues over (under) expenditures | (\$10,098) | \$328,373 | \$361,381 | \$33,008 |
| <u>OTHER FINANCING SOURCES/(USES)</u> | | | | |
| Interfund Transfer In/(Out) | \$10,098 | \$10,098 | \$12,206 | \$2,108 |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$10,098 | \$10,098 | \$12,206 | \$2,108 |
| Net change in fund balance | \$0 | \$338,471 | \$373,587 | \$35,116 |
| FUND BALANCE - Beginning | \$0 | | \$262,009 | |
| FUND BALANCE - Ending | \$0 | | \$635,596 | |

WYNNFIELD LAKES

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND - SERIES 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended January 31, 2023

| <u>DESCRIPTION</u> | <u>ADOPTED BUDGET</u> | <u>PRORATED BUDGET THRU 01/31/23</u> | <u>ACTUAL THRU 01/31/23</u> | <u>VARIANCE</u> |
|--|---------------------------|--|---------------------------------|-------------------------|
| <u>REVENUES:</u> | | | | |
| Interest Income | \$0 | \$0 | \$4,803 | \$4,803 |
| Assessments - Tax Roll | \$517,894 | \$505,254 | \$505,254 | \$0 |
| TOTAL REVENUES | <u>\$517,894</u> | <u>\$505,254</u> | <u>\$510,056</u> | <u>\$4,803</u> |
| <u>EXPENDITURES:</u> | | | | |
| <u>Series 2014A</u> | | | | |
| Interest - 11/01 | \$114,175 | \$114,175 | \$114,175 | \$0 |
| Interest - 5/01 | \$114,175 | \$0 | \$0 | \$0 |
| Principal - 5/01 | \$290,000 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | <u>\$518,350</u> | <u>\$114,175</u> | <u>\$114,175</u> | <u>\$0</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(\$456)</u> | <u>\$391,079</u> | <u>\$395,881</u> | <u>\$4,803</u> |
| <u>OTHER FINANCING SOURCES/(USES)</u> | | | | |
| Interfund Transfer In / (Out) | (\$10,098) | (\$10,098) | (\$12,206) | (\$2,108) |
| TOTAL OTHER FINANCING SOURCES/(USES) | <u>(\$10,098)</u> | <u>(\$10,098)</u> | <u>(\$12,206)</u> | <u>(\$2,108)</u> |
| Net change in fund balance | <u>(\$10,554)</u> | <u>\$380,981</u> | <u>\$383,675</u> | <u>\$2,695</u> |
| FUND BALANCE - Beginning | \$125,680 | | \$383,590 | |
| FUND BALANCE - Ending | <u>\$115,125</u> | | <u>\$767,265</u> | |

**WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2023**

| Series 2014, Special Assessment Bonds | | |
|---------------------------------------|-----------------------------|-----------------------|
| 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 | \$1,440,000.00 |
| Interest Rate: | 4.500% | |
| Maturity Date: | 5/1/2036 | \$2,700,000.00 |
| Reserve Fund Requirement: | 50% Max Annual Debt Service | |
| Bonds outstanding - 9/30/2022 | | \$5,365,000.00 |
| | May 1, 2023 (Mandatory) | \$0.00 |
| Current Bonds Outstanding | | \$5,365,000.00 |

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended January 31, 2023

| <u>DESCRIPTION</u> | <u>ADOPTED BUDGET</u> | <u>PRORATED BUDGET THRU 01/31/23</u> | <u>ACTUAL THRU 01/31/23</u> | <u>VARIANCE</u> |
|--|---------------------------|--|---------------------------------|-----------------------|
| <u>REVENUES:</u> | | | | |
| Interest Income | \$50 | \$17 | \$1,672 | \$1,655 |
| Capital Reserve Transfer-PY | \$50,000 | \$50,000 | \$50,000 | \$0 |
| TOTAL REVENUES | <u>\$50,050</u> | <u>\$50,017</u> | <u>\$51,672</u> | <u>\$1,655</u> |
| <u>EXPENDITURES:</u> | | | | |
| Capital Outlay | \$100,000 | \$33,333 | \$30,245 | \$3,088 |
| Other Service Charges | \$600 | \$200 | \$176 | \$24 |
| TOTAL EXPENDITURES | <u>\$100,600</u> | <u>\$33,533</u> | <u>\$30,421</u> | <u>\$3,112</u> |
| Excess (deficiency) of revenues Over (under) expenditures | <u>(\$50,550)</u> | <u>\$16,483</u> | <u>\$21,251</u> | <u>\$4,767</u> |
| Net change in fund balance | <u>(\$50,550)</u> | <u>\$16,483</u> | <u>\$21,251</u> | <u>\$4,767</u> |
| FUND BALANCE - Beginning | \$91,638 | | \$125,926 | |
| FUND BALANCE - Ending | <u>\$41,088</u> | | <u>\$147,176</u> | |

WYNNFIELD LAKES
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2023

| | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | TOTAL |
|--|----------|----------|-----------|---------|------|------|------|------|------|------|------|------|-----------|
| | 2022 | 2022 | 2022 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | |
| Revenues | | | | | | | | | | | | | |
| Interest Income | \$278 | \$306 | \$287 | \$1,161 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,032 |
| Maintenance Assessments | \$0 | \$88,733 | \$483,251 | \$8,369 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$580,353 |
| Clubhouse Income | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300 |
| Miscellaneous Revenues | (\$25) | \$0 | \$225 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$200 |
| <i>Total Revenues</i> | \$278 | \$89,039 | \$484,063 | \$9,531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$582,885 |
| Administration | | | | | | | | | | | | | |
| Supervisor Fees | \$0 | \$1,000 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| FICA Expense | \$0 | \$77 | \$0 | \$77 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$153 |
| Engineering Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Arbitrage (Grau) | \$0 | \$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 | \$0 |
| Assessment Roll (GMS) | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| Attorney Fees (HGS) | \$165 | \$0 | \$1,277 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,442 |
| Dissemination Agent (GMS) | \$92 | \$92 | \$92 | \$92 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$367 |
| Annual Audit (Berger) | \$0 | \$0 | \$0 | \$3,140 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,140 |
| Management Fees (GMS) | \$4,146 | \$4,146 | \$4,146 | \$4,146 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,585 |
| Computer Time | \$100 | \$100 | \$100 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$400 |
| Travel & Per Diem | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Telephone | \$0 | \$112 | \$0 | \$48 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$160 |
| Postage | \$2 | \$10 | \$0 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14 |
| Printing & Binding | \$102 | \$40 | \$45 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$188 |
| Meeting Room | \$0 | \$250 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 |
| General Liability Insurance | \$8,095 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,095 |
| Legal Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Current Charges | \$22 | \$26 | \$22 | \$37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$107 |
| Office Supplies | \$0 | \$0 | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6 |
| Website Administration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dues, Licenses & Subscriptions (DCA) | \$175 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$175 |
| <i>Total Administrative Expenditures</i> | \$17,899 | \$5,852 | \$5,688 | \$8,893 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$38,332 |

WYNNFIELD LAKES
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2023

| OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | TOTAL |
|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 2022 | 2022 | 2022 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | |

Operations

| | | | | | | | | | | | | | |
|--|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| Property Insurance (FIA) | \$9,914 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,914 |
| Utilities - Irrigation (JEA) | \$208 | \$147 | \$140 | \$140 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$634 |
| Field Operations Management (Vesta) | \$2,254 | \$2,254 | \$2,254 | \$2,254 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,018 |
| Security Service/Monitoring (Giddens/Fidelity) | \$3,496 | \$3,680 | \$5,578 | \$4,148 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,902 |
| Landscape Maintenance (Yellowstone) | \$4,283 | \$4,283 | \$4,283 | \$4,283 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,134 |
| Landscape Contingency | \$112 | \$112 | \$112 | \$112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$448 |
| Lake Maintenance (Lake Doctors) | \$772 | \$772 | \$772 | \$772 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,088 |
| Irrigation Maintenance (Yellowstone) | \$1,049 | \$0 | \$262 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,311 |
| Repairs & Replacements | \$0 | \$3,982 | \$0 | \$322 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,304 |
| Refuse Service (Republic Services) | \$1,171 | \$1,178 | \$1,185 | \$1,178 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,712 |
| Stormwater User Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Animal Control | \$1,370 | \$1,100 | \$1,420 | \$1,190 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,080 |
| Contingency | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve Funding-PY | \$0 | \$0 | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$50,000 |
| TOTAL OPERATIONS | \$24,630 | \$17,509 | \$16,006 | \$64,400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$122,544 |

Amenity

| | | | | | | | | | | | | | |
|--------------------------------------|---------|---------|---------|---------|-----|-----|-----|-----|-----|-----|-----|-----|----------|
| Amenity Center Management (Vesta) | \$6,357 | \$6,357 | \$6,357 | \$6,357 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,428 |
| Facility Attendants (Vesta) | \$962 | \$962 | \$962 | \$962 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,847 |
| General Facility Maintenance (Vesta) | \$1,472 | \$1,472 | \$1,472 | \$1,472 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,888 |
| Utilities - Electric (JEA) | \$1,522 | \$1,243 | \$1,507 | \$1,626 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,899 |
| Utilities - Water & Sewer (JEA) | \$469 | \$418 | \$367 | \$418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,673 |
| Telephone/Internet & Cable (Comcast) | \$363 | \$483 | \$362 | \$399 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,607 |
| Repairs & Replacements | \$121 | \$0 | \$0 | \$33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$154 |
| Fitness Equipment Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fitness Center Supplies | \$0 | \$0 | \$0 | \$296 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$296 |
| Pool Maintenance (Vesta) | \$1,180 | \$1,180 | \$1,180 | \$1,180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,721 |

WYNNFIELD LAKES
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2023

| OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | TOTAL |
|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 2022 | 2022 | 2022 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | |

Amenity (Continued)

| | | | | | | | | | | | | | |
|--|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|----------|
| Pool Chemicals (PoolSure) | \$527 | \$527 | \$556 | \$694 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,305 |
| Janitorial Service (Vesta) | \$744 | \$744 | \$744 | \$744 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,975 |
| Office Supplies / Mailings / Printings | \$24 | \$258 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$282 |
| Operating Supplies | \$674 | \$298 | \$58 | \$459 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,489 |
| Permit Fees | \$0 | \$409 | \$0 | \$704 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,113 |
| Special Events | \$2,529 | \$0 | \$421 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,950 |
| Recreation Passes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL AMENITY | \$16,944 | \$14,352 | \$13,987 | \$15,345 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,629 |

Total Expenditures

| | | | | | | | | | | | | | |
|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| \$59,473 | \$37,712 | \$35,681 | \$88,638 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$221,504 |
|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------|

Interfund Transfers

| | | | | | | | | | | | | | |
|-----|-----|-----|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|
| \$0 | \$0 | \$0 | \$12,206 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,206 |
|-----|-----|-----|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|

Excess Revenues (Expenditures)

| | | | | | | | | | | | | | |
|------------|----------|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| (\$59,196) | \$51,326 | \$448,383 | (\$66,902) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$373,587 |
|------------|----------|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----------|

B.

WYNNFIELD LAKES CDD
Special Assessment Receipts - Duval County
Fiscal Year Ending September 30, 2023

| | | | | | | | Assessment Levied through Duval County | | | | |
|---------------|----------------|--------------------|------------------------|-------------------|-------------------------|---------------------|--|----------------------------|----------------|-------------|----------------|
| | | | | | | | Gross Levy | | | | |
| | | | | | | | Net Levy | | | | |
| | | | | | | | \$643,104.96 | \$559,884.96 | \$1,202,989.92 | | |
| | | | | | | | \$594,872.09 | \$517,893.59 | \$1,112,765.68 | | |
| | | | | | | | General Fund | Debt Svc Fund- Series 2014 | Total | | |
| Date Received | Description | Gross Tax Received | Discounts/ (Penalties) | Commissions 1.95% | Property Appraiser 1.5% | Net Amount Received | 53.46% | 46.54% | 100% | | |
| 11/04/22 | 10/19-10/31/22 | \$6,913.21 | \$293.37 | \$134.38 | \$97.31 | \$6,388.15 | \$3,415.03 | \$2,973.12 | \$6,388.15 | | |
| 11/17/22 | 11/1-11/13/22 | \$51,353.58 | \$2,054.15 | \$724.70 | \$1,000.78 | \$47,573.95 | \$25,432.50 | \$22,141.45 | \$47,573.95 | | |
| 11/25/22 | 11/14-11/20/22 | \$120,922.08 | \$4,836.90 | \$1,706.45 | \$2,356.53 | \$112,022.20 | \$59,885.82 | \$52,136.38 | \$112,022.20 | | |
| 12/05/22 | 11/21-11/28/22 | \$810,877.80 | \$32,434.71 | \$15,802.39 | \$11,443.11 | \$751,197.59 | \$401,581.83 | \$349,615.76 | \$751,197.59 | | |
| 12/06/22 | 11/29-11/30/22 | \$153,050.70 | \$6,122.05 | \$2,982.66 | \$2,159.85 | \$141,786.14 | \$75,797.29 | \$65,988.85 | \$141,786.14 | | |
| 12/19/22 | 12/1-12/13/22 | \$11,848.46 | \$466.77 | \$231.05 | \$167.31 | \$10,983.33 | \$5,871.57 | \$5,111.76 | \$10,983.33 | | |
| 01/06/23 | 12/14-12/31/22 | \$13,913.70 | \$417.40 | \$273.97 | \$198.40 | \$13,023.93 | \$6,962.45 | \$6,061.48 | \$13,023.93 | | |
| 01/25/23 | 01/01-01/18/23 | \$2,782.74 | \$55.65 | \$55.36 | \$40.08 | \$2,631.65 | \$1,406.85 | \$1,224.80 | \$2,631.65 | | |
| Total | | | | | | | \$1,171,662.27 | \$46,681.00 | \$21,910.96 | \$17,463.37 | \$1,085,606.94 |
| | | | | | | | \$580,353.34 | \$505,253.60 | \$1,085,606.94 | | |

| | | | | | |
|--------------------------|---------|--------------|--|--|--|
| Transfer to General Fund | | | | | |
| Date | Check # | GF | | | |
| 11/04/22 | TRASFER | \$3,415.03 | | | |
| 11/17/22 | TRASFER | \$25,432.50 | | | |
| 11/25/22 | TRASFER | \$59,885.82 | | | |
| 12/05/22 | TRASFER | \$401,581.83 | | | |
| 12/06/22 | TRASFER | \$75,797.29 | | | |
| 12/19/22 | TRASFER | \$5,871.57 | | | |
| 01/06/23 | TRASFER | \$6,962.45 | | | |
| 01/06/23 | TRASFER | \$1,406.85 | | | |
| Total | | \$580,353.34 | | | |

| | | | |
|-----------------------|--------------|--------------|----------------|
| YTD collected | 97.40% | 97.40% | 97.40% |
| Gross YTD outstanding | \$16,747.41 | \$14,580.24 | \$31,327.65 |
| Gross YTD collected | \$626,357.55 | \$545,304.72 | \$1,171,662.27 |
| -Discount/Penalties | \$24,955.14 | \$21,725.86 | \$46,681.00 |
| -Commission | \$11,713.35 | \$10,197.61 | \$21,910.96 |
| -Property Appraiser | \$9,335.72 | \$8,127.65 | \$17,463.37 |
| Net YTD collected | \$580,353.33 | \$505,253.61 | \$1,085,606.94 |

C.

Wynnfield Lakes
Community Development District

Check Run Summary

1/1 - 1/31/23

| <i>Date</i> | <i>Check Numbers</i> | <i>Amount</i> |
|------------------------------------|-----------------------------|---------------------------------------|
| <i>GENERAL FUND</i> | | |
| 1/3/2023 | 4384-4386 | \$3,412.54 |
| 1/9/2023 | 4387-4391 | \$17,627.84 |
| 1/11/2023 | 4392-4395 | \$52,931.50 |
| 1/18/2023 | 4396-4397 | \$375.00 |
| 1/23/2023 | 4398 | \$201.44 |
| 1/24/2023 | 4399-4403 | \$7,031.11 |
| 1/30/2023 | 4404-4405 | \$1,577.47 |
| | | <hr/> <i>\$83,156.90</i> <hr/> |
| <i>CAPITAL RESREVE FUND</i> | | |
| 1/18/2023 | 63 | \$11,066.54 |
| <i>Total</i> | | <hr/> <i>\$11,066.54</i> <hr/> |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|-------------------------------------|-------|-----------------------------------|--|---------------------------|--------|----------|-----------------------------|
| 1/03/23 | 00012 | 12/20/22 08366811 | 202212 320-53800-43001 | IRRIGATION 11/17-12/19/22 | * | 35.70 | |
| | | 12/21/22 25236787 | 202212 320-53800-43001 | IRRIGATION 11/21-12/21/22 | * | 103.82 | |
| | | 12/21/22 25236787 | 202212 320-57200-43100 | ELECTRIC 11/18-12/20/22 | * | 1,507.32 | |
| | | 12/21/22 25236787 | 202212 320-57200-43001 | W/S 11/17-12/19/22 | * | 367.33 | |
| JEA (AUTO PAY) | | | | | | | 2,014.17 004384 |
| 1/03/23 | 00228 | 1/01/23 13129561 | 202301 320-57200-46201 | JAN 23 - CHEMICALS | * | 694.37 | |
| POOLSURE | | | | | | | 694.37 004385 |
| 1/03/23 | 00175 | 1/01/23 10637953 | 202301 320-57200-54000 | SESEC 1/1-12/31/23 | * | 704.00 | |
| SESAC | | | | | | | 704.00 004386 |
| 1/09/23 | 00196 | 12/31/22 889656 | 202212 320-53800-46802 | PEST CONTROL 12/14/22 | * | 45.00 | |
| FLORIDA PEST CONTROL & CHEMICAL CO. | | | | | | | 45.00 004387 |
| 1/09/23 | 00007 | 1/01/23 539 | 202301 310-51300-34000 | JAN 23 - MGMT FEES | * | 4,146.25 | |
| | | 1/01/23 539 | 202301 310-51300-35100 | JAN 23 - IT | * | 100.00 | |
| | | 1/01/23 539 | 202301 310-51300-31600 | JAN 23 - DISSEMINATION | * | 91.67 | |
| | | 1/01/23 539 | 202301 310-51300-51000 | JAN 23 - OFFICE SUPPLIES | * | .15 | |
| | | 1/01/23 539 | 202301 310-51300-42000 | JAN 23 - POSTAGE | * | 2.64 | |
| | | 1/01/23 539 | 202301 310-51300-42500 | JAN 23 - COPIES | * | .60 | |
| | | 1/01/23 539 | 202301 310-51300-41000 | JAN 23 - TELEPHONE | * | 48.32 | |
| GOVERNMENTAL MANAGEMENT SERVICES | | | | | | | 4,389.63 004388 |
| 1/09/23 | 00247 | 1/05/23 01052023 | 202301 310-51300-49000 | REPL CK#50447 | * | 184.70 | |
| | | 1/05/23 01052023 | 202301 310-51300-49000 | REPL CK#50447 | V | 184.70- | |
| KRISTI SWEENEY | | | | | | | .00 004389 |
| 1/09/23 | 00189 | 1/09/22 01092022 | 202301 320-53800-46101 | JAN 23 REIMB LANDSCAPE MT | * | 42.00 | |

WYNN --WYNNFIELD -- TCESSNA

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK.... AMOUNT # |
|---------------|-------|-----------------------------------|--|------------------------------|--------|-----------|---------------------------|
| | | 1/09/22 | 01092022 202212 320-53800-46101 DEC 22 REIMB LANDSCAPE MT | | * | 42.00 | |
| | | 1/09/23 | 01092023 202212 320-53800-46101 DEC 22 REIMB WATER/SEWER | | * | 70.00 | |
| | | 1/09/23 | 01092023 202301 320-53800-46101 JAN 23 REIMB WATER/SEWER | | * | 70.00 | |
| | | | | PETER AND JENNIFER TOWNSEND | | | 224.00 004390 |
| 1/09/23 | 00221 | 1/01/23 | 406216 202301 320-53800-34400 JAN 23 FIELD MGMT | | * | 2,254.42 | |
| | | 1/01/23 | 406216 202301 320-57200-34300 JAN 23 AMENITY MGMT | | * | 6,356.92 | |
| | | 1/01/23 | 406216 202301 320-57200-46700 JAN 23 FACILITY ATTENDANT | | * | 961.75 | |
| | | 1/01/23 | 406216 202301 320-57200-46600 JAN 23 GEN FACILITY MAINT | | * | 1,472.08 | |
| | | 1/01/23 | 406216 202301 320-57200-46200 JAN 23 POOL MAINT | | * | 1,180.21 | |
| | | 1/01/23 | 406216 202301 320-57200-34200 JAN 23 JANITORIAL | | * | 743.83 | |
| | | | | VESTA PROPERTY SERVICES, INC | | | 12,969.21 004391 |
| 1/11/23 | 00237 | 1/02/23 | 22-0451 202212 320-53800-34500 SECURITY 12/24/22 | | * | 805.00 | |
| | | 1/02/23 | 22-0451 202212 320-53800-34500 SECURITY 12/25/22 | | * | 172.50 | |
| | | 1/02/23 | 22-0451 202212 320-53800-34500 SECURITY 12/31/22 | | * | 920.00 | |
| | | | | FIDELITY SECURITY OPERATIONS | | | 1,897.50 004392 |
| 1/11/23 | 00224 | 12/08/22 | PSI-3470 202212 320-53800-46800 DEC 22 LAKE MAINT | | * | 772.00 | |
| | | | | SOLITUDE LAKE MANAGMENT | | | 772.00 004393 |
| 1/11/23 | 00154 | 1/10/23 | 01102023 202301 300-58100-10000 TXFER FUNDS PER BUDGET 23 | | * | 50,000.00 | |
| | | | | WYNNFIELD LAKES | | | 50,000.00 004394 |
| 1/11/23 | 00190 | 12/29/22 | JAX 4758 202212 320-53800-43400 DEC 22 IRRIGATION REPAIRS | | * | 262.00 | |
| | | | | YELLOWSTONE LANDSCAPE | | | 262.00 004395 |
| 1/18/23 | 00237 | 12/06/22 | 22-0391 202212 320-53800-34500 SECURITY 11/26/22 | | * | 920.00 | |
| | | 12/06/22 | 22-0391 202212 320-53800-34500 SECURITY 12/3/22 | | * | 920.00 | |
| | | | | WYNN --WYNNFIELD -- TCESSNA | | | |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|------------------------------------|-------|-----------------------------------|---|-------------|--------|----------|----------------------------|
| | | 1/16/23 | 23-0018 202301 320-53800-34500 SECURITY 1/7/23 | | * | 920.00 | |
| | | 1/16/23 | 23-0018 202301 320-53800-34500 SECURITY 1/14/23 | | * | 920.00 | |
| | | 12/06/22 | 22-0391 202212 320-53800-34500 SECURITY 11/26/22 | | V | 920.00- | |
| | | 12/06/22 | 22-0391 202212 320-53800-34500 SECURITY 12/3/22 | | V | 920.00- | |
| | | 1/16/23 | 23-0018 202301 320-53800-34500 SECURITY 1/7/23 | | V | 920.00- | |
| | | 1/16/23 | 23-0018 202301 320-53800-34500 SECURITY 1/14/23 | | V | 920.00- | |
| FIDELITY SECURITY OPERATIONS | | | | | | | .00 004396 |
| 1/18/23 | 00234 | 1/14/23 | 8092 202301 320-53800-34500 CAMERA SYSTEM SURVEILLANCE | | * | 375.00 | |
| WEB WATCH DOGS | | | | | | | 375.00 004397 |
| 1/23/23 | 00246 | 1/03/23 | 44846100 202212 320-57200-49400 COOKIES FOR SANTA MEET | | * | 71.14 | |
| | | 1/03/23 | 44846100 202212 320-57200-52000 BRUSH FOR POOL | | * | 19.99 | |
| | | 1/03/23 | 44846100 202212 320-57200-52000 LIGHT BULBS | | * | 37.86 | |
| | | 1/03/23 | 44846100 202212 320-57200-46201 POOL CHEM ALKALINITY | | * | 28.99 | |
| | | 1/03/23 | 44846100 202212 310-51300-49000 WF LATE FEES CC | | * | 43.46 | |
| ELITE CARD PAYMENT CENTER AUTO PAY | | | | | | | 201.44 004398 |
| 1/24/23 | 00192 | 1/25/23 | 180-0123 202301 320-53800-46802 JAN 23 - GOOSE CONTROL | | * | 1,100.00 | |
| GOOSE MASTERS OF NORTHEAST FLORIDA | | | | | | | 1,100.00 004399 |
| 1/24/23 | 00224 | 1/05/23 | PSI-4112 202301 320-53800-46800 JAN 23 LAKE MAINT | | * | 772.00 | |
| SOLITUDE LAKE MANAGMENT | | | | | | | 772.00 004400 |
| 1/24/23 | 00088 | 1/19/23 | UC19081 202301 310-51300-60100 SEMINAR ROOM 1/18/23 | | * | 250.00 | |
| UNIVERSITY OF NORTH FLORIDA | | | | | | | 250.00 004401 |
| 1/24/23 | 00221 | 11/30/22 | 405486 202211 320-57200-51000 PAPER/WIPES/HANGING FOLD | | * | 184.68 | |
| | | 11/30/22 | 405486 202211 320-53800-46000 NO TRESPASSING SIGS | | * | 17.99- | |

WYNN --WYNNFIELD -- TCESSNA

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|--------------------|----------|-----------------------------------|--|-------------|--------|-----------|----------------------------|
| | | 11/30/22 405486 | 202211 320-57200-49000 | | * | 459.00 | |
| | | ANNUAL SUBSCRIPTION EBLAS | | | | | |
| | | VESTA PROPERTY SERVICES, INC | | | | | 625.69 004402 |
| 1/24/23 00190 | 1/01/23 | JAX 4798 | 202301 320-53800-46100 | | * | 4,283.42 | |
| | | JAN 23 - LANDSCAPE MAINT | | | | | |
| | | YELLOWSTONE LANDSCAPE | | | | | 4,283.42 004403 |
| 1/30/23 00016 | 12/16/22 | 1284168 | 202301 320-53800-43300 | | * | 1,178.18 | |
| | | WASTE 1/1-1/31/23 | | | | | |
| | | REPUBLIC SERVICES #687 (AUTO-PAY) | | | | | 1,178.18 004404 |
| 1/30/23 00029 | 12/26/22 | 84957412 | 202301 320-57200-41000 | | * | 399.29 | |
| | | TV/INTERNET 1/4-2/3/23 | | | | | |
| | | COMCAST (AUTO PAY) | | | | | 399.29 004405 |
| TOTAL FOR BANK A | | | | | | 83,156.90 | |
| TOTAL FOR REGISTER | | | | | | 83,156.90 | |



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Page 1 of 2

Customer Name: WYNNFIELD LAKES ASSOCIATION INC

Account #: 0836681178

Cycle: 18

Bill Date: 12/20/22

IRRIGATION SERVICE



By turning off the faucet, following irrigation restrictions and checking for leaks, you can help preserve our most valuable natural resource.

Billing Rate: Commercial Irrigation Service

Service Address: 12510 DIAMOND SPRINGS DR

Service Period: 11/17/22 - 12/19/22 Reading Date: 12/19/2022

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Size | Consumption (1 cu ft = 7.48 gal) |
|--------------|-------------|-----------------|--------------|------------|-------------------------------------|
| 83716125 | 32 | 184 | Regular | 1 | 0 GAL |

Basic Monthly Charge \$ 31.50

City of Jacksonville Franchise Fee 0.95

Public Service Tax 3.25

TOTAL CURRENT IRRIGATION CHARGES \$ 35.70

TOTAL NEW CHARGES..... \$ 35.70

*Irrigation
320 538 43001*

| Previous Balance | Payment(s) Received | Balance Before New Charges | New Charges | Please Pay |
|------------------|---------------------|----------------------------|-------------|------------|
| \$35.70 | -\$35.70 | \$0.00 | \$35.70 | \$35.70 |

**WE APPRECIATE
YOUR BUSINESS**

Additional information on reverse side. ➔

☐

Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

☐

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 0836681178

Bill Date: 12/20/22

Do not pay. AutoPay will process your payment on 01/11/23.

0001094

I=00000000



WYNNFIELD LAKES ASSOCIATION INC
5385 N NOB HILL RD
SUNRISE FL 33351-4761

1/1 376968/4117200 0001094 1 I=0000000000

E-mail: _____

WYNNFIELD LAKES
UTILITY SCHEDULE
FY 2023

set up to auto pay
set up e bill sent to tcessna@gmssf.com

Vendor #12

| | Vendor/Acct # | Location | Meter # | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|----------------|---------------|-----------------------------------|----------|------------|------------|------------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|------------|
| Electric | 2523678745 | 12319 Wynnfield Lakes Dr | 89344672 | \$1,403.89 | \$1,134.54 | \$1,390.42 | | | | | | | | | | \$3,928.85 |
| Electric | 2523678745 | 12397 Wynnfield Lakes Dr-Apt SG01 | 89005442 | \$118.01 | \$108.95 | \$116.90 | | | | | | | | | | \$343.86 |
| Electric Total | | | | \$1,521.90 | \$1,243.49 | \$1,507.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,272.71 |

| | Vendor/Acct # | Location | Meter # | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|------------------|---------------|--------------------------|----------|----------|----------|----------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|----------|
| Irrigation | 2523678745 | 12319 Wynnfield Lakes Dr | 74759726 | \$172.14 | \$111.67 | \$103.82 | | | | | | | | | | \$387.63 |
| Irrigation | 836681178 | 12510 Diamond Springs Dr | 66899001 | \$35.70 | \$35.70 | | | | | | | | | | | \$71.40 |
| Irrigation Total | | | | \$207.84 | \$147.37 | \$103.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$459.03 |

| | Vendor/Acct # | Location | Meter # | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|-------------------|---------------|--------------------------|----------|----------|----------|----------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|------------|
| Sewer | 2523678745 | 12319 Wynnfield Lakes Dr | 76259417 | \$350.64 | \$311.15 | \$271.66 | | | | | | | | | | \$933.45 |
| Water | 2523678745 | 12319 Wynnfield Lakes Dr | 76259417 | \$118.66 | \$107.16 | \$95.67 | | | | | | | | | | \$321.49 |
| Water/Sewer Total | | | | \$469.30 | \$418.31 | \$367.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,254.94 |

| | | | | | | | | | | | | | | | | |
|-------------|--|--|--|------------|------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| GRAND TOTAL | | | | \$2,199.04 | \$1,809.17 | \$1,978.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,986.68 |
|-------------|--|--|--|------------|------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|

| | | | | | | | | | | | | | | | | |
|-------------|---------------------|------------|------------|------------|------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| Irrigation | 001-320-53800-43001 | \$207.84 | \$147.37 | \$103.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$459.03 |
| Electric | 001-320-57200-43100 | \$1,521.90 | \$1,243.49 | \$1,507.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,272.71 |
| Water/Sewer | 001-320-57200-43001 | \$469.30 | \$418.31 | \$367.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,254.94 |
| | | | | | | | | | | | | | | | | |
| Total | | | | \$2,199.04 | \$1,809.17 | \$1,978.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,986.68 |

variance vs last year



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Page 1 of 3

Customer Name: WYNNFIELD LAKES CDD

Account #: 2523678745

Cycle: 18

Bill Date: 12/21/22

TOTAL SUMMARY OF CHARGES

| | | |
|------------------|----|----------|
| Electric | \$ | 1,507.32 |
| Irrigation | | 103.82 |
| Sewer | | 271.66 |
| Water | | 95.67 |

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: \$ 1,978.47



Make sure the built-in power management system on office equipment is activated to ensure power saving during periods of inactivity.



By turning off the faucet, following irrigation restrictions and checking for leaks, you can help preserve our most valuable natural resource.

Do not pay. AutoPay will process your payment on 01/12/23.

| Previous Balance | Payment(s) Received | Balance Before New Charges | New Charges | Please Pay |
|------------------|---------------------|----------------------------|-------------|------------|
| \$1,773.47 | -\$1,773.47 | \$0.00 | \$1,978.47 | \$1,978.47 |

**WE APPRECIATE
YOUR BUSINESS**

Additional information on reverse side. ➔

☐

Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

☐

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 2523678745

Bill Date: 12/21/22

Do not pay. AutoPay will process your payment on 01/12/23.

0002345

I=00000000



WYNNFIELD LAKES CDD
5385 N NOB HILL RD
SUNRISE FL 33351-4761

1/1 3770744117798 0002345 I=0000000000

E-mail:



21 West Church Street, Jacksonville, FL 32202-3139
Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Page 3 of 3

Customer Name: WYNNFIELD LAKES CDD

Account #: 2523678745

Cycle: 18

Bill Date: 12/21/22

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 12319 WYNNFIELD LAKES DR

Service Period: 11/18/22 - 12/20/22 Reading Date: 12/20/2022

Service Point: Commercial - Electric

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Constant | Consumption |
|---------------------------------------|-------------|-----------------|--------------|----------------|--------------------|
| 22508695 | 32 | 59005 | Regular | 1 | 11199 KWH |
| 22508695 | 32 | 25.97 | Regular | 1 | 25.97 KW |
| Basic Monthly Charge | | | | | \$ 9.25 |
| Energy Charge (\$0.0663 per kWh) | | | | | 742.49 |
| Fuel Cost | | | | | 557.49 |
| Environmental Charge | | | | | 6.94 |
| City of Jacksonville Franchise Fee | | | | | 39.49 |
| Gross Receipts Tax | | | | | 34.76 |
| TOTAL CURRENT ELECTRIC CHARGES | | | | | \$ 1,390.42 |

\$500.26 of Fuel Cost is Tax Exempt

IRRIGATION SERVICE

Billing Rate: Commercial Irrigation Service

Service Address: 12319 WYNNFIELD LAKES DR

Service Period: 11/21/22 - 12/21/22 Reading Date: 12/21/2022

Service Point: Irrigation 1 - Commercial

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Size | Consumption (1 cu ft = 7.48 gal) |
|---|-------------|-----------------|--------------|------------|----------------------------------|
| 74759726 | 30 | 32784 | Regular | 2 | 0 GAL |
| Basic Monthly Charge | | | | | \$ 100.80 |
| City of Jacksonville Franchise Fee | | | | | 3.02 |
| TOTAL CURRENT IRRIGATION CHARGES | | | | | \$ 103.82 |

SEWER SERVICE

Billing Rate: Commercial Sewer Service

Service Address: 12319 WYNNFIELD LAKES DR

Service Period: 11/17/22 - 12/19/22 Reading Date: 12/19/2022

Service Point: Commercial - Water/Sewer

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Size | Consumption (1 cu ft = 7.48 gal) |
|------------------------------------|-------------|-----------------|--------------|------------|----------------------------------|
| 83715247 | 32 | 1367 | Regular | 1 | 33000 GAL |
| Basic Monthly Charge | | | | | \$ 52.88 |
| Sewer Usage Charge | | | | | 198.66 |
| Environmental Charge | | | | | 12.21 |
| City of Jacksonville Franchise Fee | | | | | 7.91 |
| TOTAL CURRENT SEWER CHARGES | | | | | \$ 271.66 |

WATER SERVICE

Billing Rate: Commercial Water Service

Service Address: 12319 WYNNFIELD LAKES DR

Service Period: 11/17/22 - 12/19/22 Reading Date: 12/19/2022

Service Point: Commercial - Water/Sewer

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Size | Consumption (1 cu ft = 7.48 gal) |
|------------------------------------|-------------|-----------------|--------------|------------|----------------------------------|
| 83715247 | 32 | 1367 | Regular | 1 | 33000 GAL |
| Basic Monthly Charge | | | | | \$ 31.50 |
| Water Consumption Charge | | | | | 49.17 |
| Environmental Charge | | | | | 12.21 |
| City of Jacksonville Franchise Fee | | | | | 2.79 |
| TOTAL CURRENT WATER CHARGES | | | | | \$ 95.67 |

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 12397 WYNNFIELD LAKES DR APT SG01

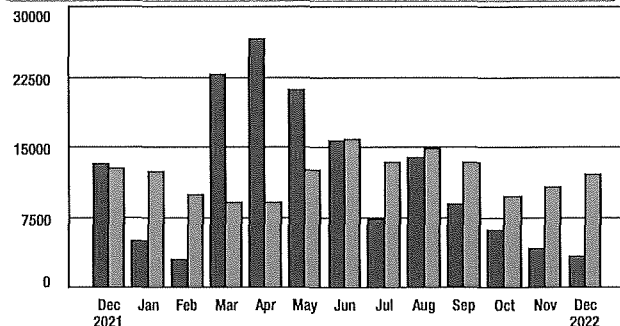
Service Period: 11/18/22 - 12/20/22 Reading Date: 12/20/2022

Service Point: Commercial - Electric

| Meter Number | Days Billed | Current Reading | Reading Type | Meter Constant | Consumption |
|---------------------------------------|-------------|-----------------|--------------|----------------|------------------|
| 24081122 | 32 | 28965 | Regular | 1 | 869 KWH |
| Basic Monthly Charge | | | | | \$ 9.25 |
| Energy Charge (\$0.0663 per kWh) | | | | | 57.61 |
| Fuel Cost | | | | | 43.26 |
| Environmental Charge | | | | | 0.54 |
| City of Jacksonville Franchise Fee | | | | | 3.32 |
| Gross Receipts Tax | | | | | 2.92 |
| TOTAL CURRENT ELECTRIC CHARGES | | | | | \$ 116.90 |

\$38.82 of Fuel Cost is Tax Exempt

CONSUMPTION HISTORY



| | 1 year ago | Last Month | This Month | Average Daily |
|--------------------|------------|------------|------------|---------------|
| Total Kwh used | 12,798 | 10,688 | 12,068 | 377 |
| Total Gallons used | 133,000 | 41,000 | 33,000 | 1,031 |

1/1 377074417798 0002345 2 100000000000



1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com

Invoice

Date 1/1/2023

Invoice # 131295611698

| | |
|----------|-----------|
| Terms | Net 20 |
| Due Date | 1/21/2023 |
| PO # | |

| Bill To | Ship To |
|---|---|
| Wynnfield Lakes CDD 12319 Wynnfield Lakes Jacksonville FL 32246 | Wynnfield Lakes CDD 12319 Wynnfield Lakes Jacksonville FL 32246 |

| Item ID | Description | Qty | Units | Amount |
|---|--|-----|-------|--------|
| WM-CHEM-BASE | Water Management Seasonal Billing Rate | 1 | ea | 694.37 |
| <div>APPROVED By lihernandez at 4:34 pm, Dec 22, 2022</div> <div>320 572 46201</div> | | | | |

Reminder - A 5% discount is still available if 2023 is paid in full by 12/31/2022. If you are interested in receiving the 5% discount please email ar@poolsure.com and ask for an annual invoice!

| | |
|------------------------------|-----------------|
| Subtotal | 694.37 |
| Shipping Cost (FEDEX GROUND) | 0.00 |
| Total | 694.37 |
| Amount Due | \$694.37 |

Remittance Slip

Customer
13VES100
Invoice #
131295611698

Amount Due \$694.37

Amount Paid _____

Make Checks Payable To
Poolsure
PO Box 55372
Houston, TX 77255-5372



131295611698



INVOICE

1-866-218-5823
www.sesac.com
FED ID: 83-2154058

Music Performance License

Account Name: Wynnfield Lakes CDD
Account #: 76256
Bill To #: 739805
Statement Period Through End Date: 12/31/2023
Payment Due Date: 01/01/2023

320 572 540

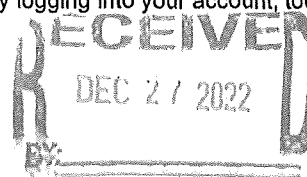
Simplify your life with AutoPay
Go paperless with eBilling
Enroll Online Today!

BALANCE DUE SUMMARY

| | |
|--|----------|
| Current Period Payment Due | \$704.00 |
| Past Period(s) Payment Due | \$0.00 |
| Late Fees | \$0.00 |
| Total Amount Due | \$704.00 |
| Last Payment Received 01/13/2022 | \$653.00 |
| Please see next page for invoice details | |

Important Information

If you need to connect with our team, please contact Customer Service at www.sesac.com by logging into your account, today!



LOG IN AT SESAC.COM TO EXPLORE NEW TOOLS AND FEATURES

- MAKE IT AUTOMATIC**
Enroll in Autopay and eBilling today
- UPDATE AND REPORT**
License details, billing info, reporting requirements
- CONNECT WITH US**
Customer Service is only a click away

WRITE
35 Music Square East
Nashville, TN 37203

Please detach and return the bottom portion when paying by check.

* Correspondence only processed at the Nashville address

QUICKPAY BY CARD / eCHECK: WWW.SESAC.COM/PAY

TO AVOID LATE CHARGES, PAY TOTAL BY THE DUE DATE

Internal Use Only
76256 12/14/2022



35 MUSIC SQUARE EAST
NASHVILLE, TN 37203-4362

INVOICE ENCLOSED



VISA

Account: 76256



DISCOVER

Bill To: 739805

TOTAL DUE BY 01/01/2023

\$704.00

CHECK # _____ CHECK AMOUNT _____



WYNNFIELD LAKES CDD
475 W TOWN PL STE 114
ST AUGUSTINE, FL 32092-3649

010834
T44 P1



Make check payable to:
SESAC
P.O. BOX 5246
New York, NY 10008-5246

000762560023656900000704001



Account: 76256

Bill To: 739805

Wynnfield Lakes CDD

| Inv Number | Inv Date | Inv Amount | Paid/Applied | Late Charge | Other Adj | Balance |
|-----------------------|------------|---|--------------|-------------|-----------|----------|
| 10637953 | 01/01/2023 | \$704.00 | | | | \$704.00 |
| Wynnfield Lakes | | 12319 Wynnfield Lakes Dr, Jacksonville, FL | | | | \$704.00 |
| Contract No.: 37386-1 | | Multi-Unit Residential, Jan 01, 2023 - Dec 31, 2023 | | | | |

Group Total: \$704.00





DIRECT INQUIRES TO: (904) 396-5805

5213 Wesconnett Blvd
Jacksonville FL 32210

www.flapest.com

SCIENTIFIC PEST CONTROL DIRECTED BY GRADUATE ENTOMOLOGISTS

Complete Pest Control Service
Member Florida & National Pest Management Associations

WYNNFIELD LAKE S CDD
475 W TOWN PL STE 114
ST AUGUSTINE FL 32092-3649

P-RI0249

Statement Date
12/31/22

APPROVED

By lihernandez at 9:32 am, Jan 03, 2023

BILLING PERIOD 12/01/22-12/31/22

| DATE | INVOICE NO. | DESCRIPTION | CODE | CHARGES | TAX | CREDITS |
|--|-------------|--------------------------|------|---------|-----|---------|
| If you sent us a payment recently and it doesn't appear on this statement, we probably crossed in the mail. Don't worry ... your account will be credited. | | | | | | |
| 12/09/22 | 888541 | CK 4370 | CK | | | 45.00 |
| 12/14/22 | 889656 | 12319 WYNNFIELD LAKES DR | 22 | 45.00 | | |
| 320 5384682 | | | | | | |
| ***** | | | | | | |
| HEARING NOISES IN THE ATTIC? NOPE, NOT SANTA. COULD BE RODENTS! CALL US FOR A PROFESSIONAL INSPECTION. | | | | | | |

* TRANSACTION CODES: FC FINANCE CHARGE 16 TERMITE POLICY REACTIVATION 31 LAWN TERMS NET-10th OF MONTH FOLLOWING CHARGE OR 1 1/2 %
CM CREDIT MEMO 11 SOIL PRETREATMENT 21 GENERAL HOUSEHOLD PESTS 32 SHRUBS **FINANCE CHARGE ADDED MONTHLY ON BALANCE**
DM DEBIT MEMO 12 SERVICE POLICY RENEWAL CHARGE 22 REG. PEST CONTROL 33 TREES **AFTER 30 DAYS ANNUAL PERCENTAGE RATE OF**
EC ERROR CORRECTION 14 TERMITE CONTROL 23 QUARTERLY PEST CONTROL 34 LAWN SERVICE **18%.**
PD DOWN PAYMENT 15 FUMIGATION 24 ANNUAL PEST CONTROL 35 SMART CHOICE

| BALANCE FORWARD | PAST DUE | 31-60 | 61-90 | OVER 90 | CURRENT BALANCE | PLEASE PAY |
|-----------------|----------|-------|-------|---------|-----------------|------------|
| 45.00 | | .00 | .00 | .00 | 45.00 | 45.00 |



BILLING PERIOD 12/01/22 - 12/31/22

12/31/22

WYNNFIELD LAKE S CDD
475 W TOWN PL STE 114
ST AUGUSTINE FL 32092-3649

Payment Information

☐ I'm enclosing a check or money order, payable to Florida Pest Control & Chemical Co.



Card# _____

Expires _____

Cardholder _____
(please print name as it appears on card)

Signature _____

Phone _____

RI0249

\$45.00

AMOUNT ENCLOSED

NOTE: TO ASSURE PROPER CREDIT REMIT THIS PORTION WITH PAYMENT.

Pay online at www.flapest.com
Branch: Jacksonville South

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 539**Invoice Date:** 1/1/23**Due Date:** 1/1/23**Case:****P.O. Number:****Bill To:**

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

| Description | Hours/Qty | Rate | Amount |
|---|-----------|----------|----------|
| Management Fees - January 2023 340 | | 4,146.25 | 4,146.25 |
| Information Technology - January 2023 251 | | 100.00 | 100.00 |
| Dissemination Agent Services - January 2023 316 | | 91.67 | 91.67 |
| Office Supplies 310 | | 0.15 | 0.15 |
| Postage 420 | | 2.64 | 2.64 |
| Copies 425 | | 0.60 | 0.60 |
| Telephone 410 | | 48.32 | 48.32 |

Total \$4,389.63**Payments/Credits** \$0.00**Balance Due** \$4,389.63

Wynnfield Lakes

Resident Landscape Maintenance

Recurring Invoice Check Should be Cut by 15th

Month: January-23

Amount per each: \$42.00

320.53800.46101

Peter and Jennifer Townsend V#189

12193 Emerald Green Court

Jacksonville, FL 32246

Wynnfield Lakes

Resident Landscape Maintenance

Recurring Invoice Check Should be Cut by 15th

Month: December-22

Amount per each: \$42.00

320.53800.46101

Peter and Jennifer Townsend V#189

12193 Emerald Green Court

Jacksonville, FL 32246

Wynnfield Lakes

Resident Water and Sewer Reimbursement

Recurring Invoice Check Should be Cut by 15th

Month: December-22

Amount per each: \$70.00

320.53800.46101

Peter and Jennifer Townsend V#189

12193 Emerald Green Court

Jacksonville, FL 32246

Wynnfield Lakes

Resident Water and Sewer Reimbursement

Recurring Invoice Check Should be Cut by 15th

Month: January-23

Amount per each: \$70.00

320.53800.46101

Peter and Jennifer Townsend V#189

12193 Emerald Green Court

Jacksonville, FL 32246



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 406216
Date 1/1/2023
Terms Net 30
Due Date 1/20/2023
Memo Monthly Fees

Bill To

Wynnfield Lakes CDD
c/o GMS LLC
475 West Town Place, Suite 114
St. Augustine FL 32092

| Description | Quantity | Rate | Amount |
|----------------------------------|----------|----------|----------|
| Field Op Management 320 538 344 | 1 | 2,254.42 | 2,254.42 |
| Amenity Management 320 572 343 | 1 | 6,356.92 | 6,356.92 |
| Facility Attendants " 467 | 1 | 961.75 | 961.75 |
| General Facility Maintenance 467 | 1 | 1,472.08 | 1,472.08 |
| Pool Maintenance 462 | 1 | 1,180.21 | 1,180.21 |
| Janitorial 342 | 1 | 743.83 | 743.83 |

Total \$12,969.21

Fidelity Security Operations
8081 Philips Hwy Ste 12
Jacksonville, FL 32256
+1 9047705111
admin@FSOFL.com



INVOICE

BILL TO

Lina F Hernandez
Wynnfield Lakes CDD
12319 Wynnfield Lakes Dr
Jacksonville, FL 32246

INVOICE # 22-0451**DATE** 01/02/2023**DUE DATE** 01/17/2023**TERMS** Net 15**APPROVED***By lihernandez at 2:32 pm, Jan 06, 2023*

| DATE | ACTIVITY | DESCRIPTION | HOURS | RATE | AMOUNT |
|------------|-----------------|--------------|-------|-------|--------|
| 12/24/2022 | Unarmed Officer | | 35 | 23.00 | 805.00 |
| 12/25/2022 | Unarmed Officer | Holiday Rate | 5 | 34.50 | 172.50 |
| 12/31/2022 | Unarmed Officer | | 40 | 23.00 | 920.00 |

| | |
|-------------|-------------------|
| SUBTOTAL | 1,897.50 |
| TAX | 0.00 |
| TOTAL | 1,897.50 |
| BALANCE DUE | \$1,897.50 |

320 538 345



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

INVOICE

Page: 1

Invoice Number: PSI-34702
Invoice Date: 12/8/2022

Bill
To: Wynnfield Lakes CDD
c/o Vesta Property Services
12319 Wynnfield Lake Drive
Jacksonville, FL 32246

Ship
To: Wynnfield Lakes CDD
c/o Vesta Property Services
12319 Wynnfield Lake Drive
Jacksonville, FL 32246

APPROVED

By lihernandez at 2:36 pm, Jan 06, 2023

Ship Via
Ship Date 12/8/2022
Due Date 1/7/2023
Terms Net 30

Customer ID 12907
P.O. Number
P.O. Date 12/8/2022
Our Order No.

| Item/Description | Unit | Order Qty | Quantity | Unit Price | Total Price |
|------------------------|------|-----------|----------|------------|-------------|
| Annual Maintenance | | 1 | 1 | 772.00 | 772.00 |
| December Billing | | | | | |
| 12/1/2022 - 12/31/2022 | | | | | |
| Lake 1 | | | | | |
| Lake 2 | | | | | |
| Lake 3 | | | | | |
| Lake 4 | | | | | |
| Lake 5 | | | | | |
| Lake 6 | | | | | |
| Lake Front | | | | | |
| Lake-ALL | | | | | |
| Fountain 1 | | | | | |
| Fountain 2 | | | | | |
| Fountain 3 | | | | | |

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 772.00

Subtotal: 772.00
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 772.00

WYNNFIELD LAKES
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

| Date | Amount | Authorized By |
|------------------|-------------|----------------|
| January 10, 2023 | \$50,000.00 | Daniel Laughin |

Payable to:

| |
|---|
| V#154 Wynnfield Lakes CDD c/o State Board of Administration |
|---|

Date Check Needed:

Budget Category:

| | |
|-----------|---------------------|
| 1/10/2023 | 001.300.58100.10000 |
|-----------|---------------------|

Intended Use of Funds Requested:

| |
|---|
| |
| Transfer to Capital Reserve Funds per budget FY23 |
| |
| |
| |
| |
| |
| |
| (Attach supporting documentation for request.) |

Wynnfield Lakes

Community Development District

General Fund

| Description | Adopted Budget FY 2022 | Actual Thru 6/30/2022 | Projected Next 3 Months | Total Projected 9/30/2022 | Adopted Budget FY 2023 |
|--|------------------------------|-----------------------------|-------------------------------|---------------------------------|------------------------------|
| Revenues | | | | | |
| Carry Forward Surplus | \$0 | \$35,970 | \$0 | \$35,970 | \$0 |
| Interest Income | \$15 | \$15 | \$5 | \$20 | \$15 |
| Special Assessment - On Roll | \$528,955 | \$530,265 | \$0 | \$530,265 | \$594,873 |
| Clubhouse Income | \$2,000 | \$2,270 | \$500 | \$2,770 | \$2,000 |
| Miscellaneous Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$530,970 | \$568,519 | \$505 | \$569,024 | \$596,888 |
| Expenditures | | | | | |
| <u>Administrative</u> | | | | | |
| Supervisor Fees | \$6,000 | \$3,600 | \$2,000 | \$5,600 | \$6,000 |
| FICA Expense | \$459 | \$275 | \$153 | \$428 | \$459 |
| Engineering Fees | \$4,500 | \$563 | \$3,938 | \$4,500 | \$4,500 |
| Arbitrage Rebate (Grau) | \$600 | \$0 | \$600 | \$600 | \$600 |
| Trustee Fees (US Bank) | \$4,800 | \$0 | \$4,800 | \$4,800 | \$4,800 |
| Assessment Roll (GMS) | \$5,000 | \$5,000 | \$0 | \$5,000 | \$5,000 |
| Attorney Fees (KE Law Group) | \$20,000 | \$15,507 | \$4,493 | \$20,000 | \$20,000 |
| Dissemination Agent (GMS) | \$1,100 | \$825 | \$275 | \$1,100 | \$1,100 |
| Annual Audit (Berger) | \$3,500 | \$3,050 | \$0 | \$3,050 | \$3,140 |
| Management Fees (GMS) | \$47,386 | \$35,539 | \$11,847 | \$47,386 | \$49,755 |
| Computer Time | \$1,200 | \$900 | \$300 | \$1,200 | \$1,200 |
| Travel & Per Diem | \$100 | \$0 | \$100 | \$100 | \$100 |
| Telephone | \$250 | \$226 | \$24 | \$250 | \$250 |
| Postage | \$300 | \$870 | \$100 | \$970 | \$300 |
| Printing & Binding | \$750 | \$289 | \$461 | \$750 | \$750 |
| Meeting Room | \$1,290 | \$860 | \$430 | \$1,290 | \$1,290 |
| Insurance | \$7,639 | \$7,530 | \$0 | \$7,530 | \$8,660 |
| Legal Advertising | \$1,000 | \$896 | \$104 | \$1,000 | \$1,000 |
| Other Current Charges | \$4,200 | \$607 | \$270 | \$877 | \$4,200 |
| Office Supplies | \$150 | \$82 | \$68 | \$150 | \$150 |
| Website Administration | \$400 | \$0 | \$400 | \$400 | \$400 |
| Dues, Licenses & Subscriptions (DEO) | \$175 | \$175 | \$0 | \$175 | \$175 |
| Total Administrative | \$110,799 | \$76,794 | \$30,362 | \$107,156 | \$113,829 |
| <u>Maintenance</u> | | | | | |
| Insurance (FIA) | \$8,616 | \$8,948 | \$0 | \$8,948 | \$10,290 |
| Utilities - Irrigation (JEA) | \$18,428 | \$6,276 | \$2,400 | \$8,676 | \$11,750 |
| Field Operations Management (new Vesta Property) | \$26,265 | \$19,125 | \$6,375 | \$25,500 | \$27,053 |
| Security Service/Monitoring (Fidelity Security) | \$34,000 | \$18,849 | \$5,400 | \$24,249 | \$34,000 |
| Landscape Maintenance (Yellowstone) | \$57,900 | \$37,927 | \$12,879 | \$50,806 | \$57,900 |
| Landscape Contingency | \$23,700 | \$5,255 | \$10,000 | \$15,255 | \$23,700 |
| Lake Maintenance (Solitude) | \$10,164 | \$6,948 | \$2,316 | \$9,264 | \$10,672 |
| Irrigation Maintenance (Yellowstone) | \$3,600 | \$8,565 | \$1,435 | \$10,000 | \$10,000 |
| Repairs & Replacements | \$15,000 | \$8,573 | \$6,427 | \$15,000 | \$15,000 |
| Refuse Service (Republic Services) | \$9,696 | \$9,069 | \$3,483 | \$12,552 | \$11,400 |
| Stormwater User Fees | \$1,140 | \$0 | \$1,140 | \$1,140 | \$1,140 |
| Animal Control | \$14,280 | \$10,740 | \$4,260 | \$15,000 | \$15,000 |
| Contingency | \$12,783 | \$0 | \$3,000 | \$3,000 | \$13,000 |
| Reserve Funding-CY | \$0 | \$86,000 | \$0 | \$86,000 | \$50,000 |
| Total Maintenance | \$235,572 | \$226,275 | \$59,115 | \$285,390 | \$290,905 |

Wynnfield Lakes

Community Development District

General Fund

| Description | Adopted Budget FY 2022 | Actual Thru 6/30/2022 | Projected Next 3 Months | Total Projected 9/30/2022 | Adopted Budget FY 2023 |
|--|------------------------------|-----------------------------|-------------------------------|---------------------------------|------------------------------|
| <u>Amenity</u> | | | | | |
| Amenity Center Management (Vesta Property) | \$74,061 | \$53,928 | \$17,976 | \$71,904 | \$76,283 |
| Facility Attendants (Vesta Property) | \$11,205 | \$8,159 | \$2,725 | \$10,884 | \$11,541 |
| General Facility Maintenance (Vesta Property) | \$17,150 | \$12,488 | \$4,168 | \$16,656 | \$17,665 |
| Utilities - Electric (JEA) | \$16,500 | \$12,605 | \$4,500 | \$17,105 | \$16,500 |
| Utilities - Water & Sewer (JEA) | \$6,572 | \$3,671 | \$1,500 | \$5,171 | \$6,600 |
| Telephone/Internet & Cable (Comcast) | \$3,696 | \$2,915 | \$1,086 | \$4,001 | \$4,352 |
| Repairs & Replacements | \$17,388 | \$4,254 | \$5,000 | \$9,254 | \$16,500 |
| Fitness Equipment Maintenance | \$1,360 | \$340 | \$1,020 | \$1,360 | \$1,360 |
| Fitness Center Supplies | \$1,000 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Pool Maintenance (Vesta Property) | \$13,750 | \$10,733 | \$4,336 | \$15,069 | \$15,750 |
| Pool Chemicals (PoolSure) | \$0 | \$3,924 | \$2,881 | \$6,805 | \$9,525 |
| Janitorial Service/Supplies (Vesta Property) | \$8,667 | \$6,311 | \$2,101 | \$8,412 | \$8,926 |
| Office Supplies / Mailings / Printings | \$1,250 | \$1,371 | \$300 | \$1,671 | \$1,250 |
| Operating Supplies | \$0 | \$1,025 | \$1,975 | \$3,000 | \$3,000 |
| Permit Fees | \$1,500 | \$1,997 | \$0 | \$1,997 | \$1,500 |
| Special Events | \$10,000 | \$9,505 | \$495 | \$10,000 | \$10,000 |
| Recreation Passes | \$500 | \$190 | \$0 | \$190 | \$500 |
| Total Amenity | \$184,599 | \$133,415 | \$51,064 | \$184,479 | \$202,251 |
| Total Expenditures | \$530,970 | \$436,485 | \$140,541 | \$577,026 | \$606,986 |
| Excess (deficiency) of revenues over (under) expenditures | \$0 | \$132,034 | (\$140,036) | (\$8,002) | (\$10,098) |
| Other Financing Sources/(Uses) | | | | | |
| Interfund Transfer In/(Out) - DSF Excess Revenues | \$0 | \$8,002 | \$0 | \$8,002 | \$10,098 |
| Total Other Financing Sources/(Uses) | \$0 | \$8,002 | \$0 | \$8,002 | \$10,098 |
| Excess Revenues/(Expenditures) | \$0 | \$140,036 | (\$140,036) | \$0 | \$0 |

| | FY 2021 | FY 2022 | FY 2023 | Total Increase |
|---|-----------|-----------|-----------|----------------|
| Net Assessment | \$528,955 | \$528,955 | \$594,873 | \$65,917 |
| Plus Collection Fees & Discounts (7.5%) | \$42,888 | \$42,888 | \$48,233 | \$5,345 |
| Gross Assessment | \$571,843 | \$571,843 | \$643,106 | \$71,262 |

| Description | No. of Units | FY 2022 | | FY 2023 | | Increase |
|-------------------------------|--------------|----------------|------------------|----------------|------------------|----------------|
| | | Gross per Unit | Total | Gross per Unit | Total | Gross per Unit |
| Single Family | 372 | \$1,124.16 | \$418,189 | \$1,264.26 | \$470,303 | \$140.09 |
| Multi-Family | 204 | \$753.21 | \$153,654 | \$847.07 | \$172,802 | \$93.86 |
| Total Gross Assessment | | | \$571,843 | | \$643,106 | |



INVOICE

| INVOICE # | INVOICE DATE |
|------------|--------------|
| JAX 475823 | 12/29/2022 |
| TERMS | PO NUMBER |
| Net 30 | |

Bill To:

Wynnfield Lakes CDD
c/o Vesta Property Services
475 West Town Pl
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Wynnfield Lakes CDD

Invoice Due Date: January 28, 2023

Invoice Amount: \$262.00

| Description | Current Amount |
|-------------|----------------|
|-------------|----------------|

Irrigation repairs due to car damage

Irrigation Repairs

\$262.00

APPROVED

By lihernandez at 2:33 pm, Jan 06, 2023

Invoice Total

\$262.00

Excellence

IN COMMERCIAL LANDSCAPING

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

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



Big Z Pool Service, LLC
172 Stokes Landing Rd
Saint Augustine, FL 32095
office@bigzpoolservice.com
bigzpoolservice.com

Invoice 11803

BILL TO

Wynnfield Lakes CDD
12319 Wynnfield Lakes Dr
Jacksonville, FL 32246

DATE
01/10/2023

PLEASE PAY
\$11,066.54

DUE DATE
01/20/2023

| PRODUCT/SERVICE | QTY | RATE | AMOUNT |
|--|------|----------|----------|
| RE: Main Pool Filtration Pump | | | |
| Job Material:Materials 7.5hp epoxy-coated pump with polyester finish. Includes a SS impeller, ultra high-eff. tefc motor. | 0.50 | 6,535.42 | 3,267.71 |
| Job Material:Materials 4x6 epoxy-coated pump stand | 0.50 | 4,477.32 | 2,238.66 |
| Job Material:Materials 7.5hp accupump 3-phase 230v with branch circuit protection NEMA 4 rating, includes cooling fans, interlocking timeclocks with switches for control. VFD Drive NOTE FOR DRIVE: If the drive is purchased along with line #2 the pump, the warranty increases from 1 to 3 years from the manufacturer Compac Filtration of Jacksonville, FL. The drive is required by the DOE. There is a savings benefit as you can operate the pump at lower RPM's and with the frequency drive, when you turn it on the pump will wind up to the RPM's and when you turn it off it will wind down slowly. This protects the life of the motor greatly. | 0.50 | 7,350.33 | 3,675.17 |
| Job Material:Materials Plumbing Materials, including flanges, fittings and pipe to install the pump. | 0.50 | 286.00 | 143.00 |
| Job Material:Materials Electrical Materials, including wire, conduit, misc. wiring components and mounting of the VFD drive. | 0.50 | 315.00 | 157.50 |

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan

Big Z Pool Service, LLC

Licensed & Insured CPC#1459355

| PRODUCT/SERVICE | QTY | RATE | AMOUNT |
|---|-------|----------|--------|
| Job Material:Materials 17.5x24 DE Filter Grids, 27 needed | 13.50 | 28.00 | 378.00 |
| Job Material:Materials Auto Fill Complete Assembly includes: new float tray, toro valve, 1/4"tubing, and fittings for both main components | 0.50 | 416.00 | 208.00 |
| Job Material:Materials Liquid Filled Vacuum Gauges, 1 | 0.50 | 36.00 | 18.00 |
| Job Material:Materials Liquid Filled Pressure Gauges, 1 | 0.50 | 36.00 | 18.00 |
| Labor Rates:Labor Labor | 0.50 | 1,925.00 | 962.50 |

Deposit and Approval Notice: a signed copy of this estimate is required along with a 50% deposit to order materials and scheduled the repair. The final payment is due net10 upon completion.

Deposit: \$ \$11066.54

Thank you for your business!

For work outside of monthly cleaning services, accepted forms of payment are check, cash or a credit card however the credit card is subject to a 3.5% processing fee.

| | |
|-----------|--------------------|
| TOTAL DUE | \$11,066.54 |
|-----------|--------------------|

THANK YOU.

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan

Big Z Pool Service, LLC

Licensed & Insured CPC#1459355

| | |
|-----------|------------|
| BEGINNING | 11/1/2022 |
| ENDING | 11/30/2022 |

Explanation: _____
Signature: **Lina Hernandez, Amenity Manager**



12200 ATLANTIC BLVD.
JACKSONVILLE, FL
Club Mgr. Stephen Wolters

Club:108 Reg:56 Trans:7777

Cashier:606 12/02/22 01:07pm

*** MEMBERSHIP ID, 17142843836 ***

*** MEMBERSHIP EXPIRES ON 08/23 ***

CASH CREDIT DBIT ONLY

| | | |
|-------------|--------------|---------|
| 20107400000 | CHUNK COOKIE | 8.29 N |
| 20110300000 | COMBOCOOKIES | 8.29 N |
| 20110300000 | COMBOCOOKIES | 8.29 N |
| 20110300000 | COMBOCOOKIES | 8.29 N |
| 20100600000 | COOKIE PLAT | 18.99 N |
| 20100600000 | COOKIE PLAT | 18.99 N |

**** SUBTOTAL 71.14

**** TOTAL 71.14

*****0565 ENTRY: C

Purchase 00 APPROVED

AUTH 002719

TERMINAL NUMBER 78073010856

12/02/22 01:09pm 108 56 7777 606

Visa Credit

AID: A00000000031010

Visa 71.14

CHANGE 0.00

TOTAL ITEMS= 6

As a BJ's Member I JUST SAVED: \$14.23

BJ's Member Savings 14.23

Coupons Redeemed 0.00

Awards Redeemed 0.00

Current BJ's Gas Savings

FuelSaver earned thru 12/01/22 0.00/gal

FuelSaver earned in this trx: 0.00/gal



Final Details for Order #114-7512324-3373809

Order Placed: December 2, 2022

Amazon.com order number: 114-7512324-3373809

Order Total: \$19.99

| Business order information |
|--|
| Location: DSD - Wynnfield Lakes |
| GL code: 59010 Pass Thru-DSD, DPFG, Fac |
| Billable / Non-Billable: Billable |
| Cost center: Northeast |

| Shipped on December 5, 2022 | |
|--|---|
| Items Ordered | Price |
| 1 Of: <i>Blue Torrent Brush (18 Inches, Red)</i> | \$19.99 |
| Sold by: Pool Parts To GO (seller profile) | |
| Condition: New | |
| Shipping Address: | Item(s) Subtotal: \$19.99 |
| Ken Thomas | Shipping & Handling: \$0.00 |
| 5503 FARGO DR N | ----- |
| JACKSONVILLE, FL 32207-7176 | Total before tax: \$19.99 |
| United States | Sales Tax: \$0.00 |
| Shipping Speed: | ----- |
| Economy Shipping | Total for This Shipment: \$19.99 |
| | ----- |

| Payment information | |
|---------------------------------|--|
| Payment Method: | Item(s) Subtotal: \$19.99 |
| Visa Last digits: 7349 | Shipping & Handling: \$0.00 |
| Billing address | ----- |
| Wynnfield Lakes CDD | Total before tax: \$19.99 |
| 5385 N NOB HILL RD | Estimated Tax: \$0.00 |
| SUNRISE, FL 33351-4761 | ----- |
| United States | Grand Total: \$19.99 |
| Credit Card transactions | Visa ending in 7349: December 5, 2022: \$19.99 |

To view the status of your order, return to [Order Summary](#) .

Light Bulbs

12721 ATLANTIC BLVD
JACKSONVILLE, FL 32225 (904)2200822

6365 00062 00638 12/15/22 10:29 AM
SALE SELF CHECKOUT

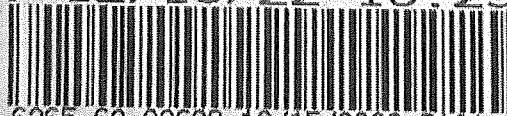
192968014509 60-WATT EQUI <A,S>
ECS (60W) A19 SMT DL 8PK DIM
2@8.68 17.36
192968010839 ECSPAR382PK <A,S> 17.86
ECS (150W) PAR38 DL 2PK

SUBTOTAL 35.22
SALES TAX 2.64
TOTAL \$37.86

XXXXXXXXXXXX7349 VISA USD\$ 37.86
AUTH CODE 015182/8622920 TA
Chip Read
AID A0000000031010 Visa Credit

P.O.#/JOB NAME: WYNNFIELD LAKES LITE

6365 12/15/22 10:29 AM



6365 62 00638 12/15/2022 8191

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 03/15/2023

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: H89 7930 1627
PASSWORD: 22615 1565

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

Pool Chemicals



The Perfect People For A Perfect Pool



Like Us on Facebook
For Our Special Offers!

Pinch A Penny 146
12220-117 Atlantic Boulevard
Jacksonville FL 32225
904 220-9490

Sales Receipt

Transaction #: 020207
Account #: 9043776756
Customer: KEN THOMAS
Date: 12/20/2022 Time: 2:40 PM
Cashier: EVAN Register #: 2

| Item | Description | Amount |
|-----------|---------------------------|---------|
| 00961070 | ALKALINITY 5 LB. POUCH | \$18.99 |
| 00940569 | pH Plus Pour & Go (8 Oz.) | \$3.99 |
| 00940569 | pH Plus Pour & Go (8 Oz.) | \$3.99 |
| Sub Total | | \$26.97 |
| Sales Tax | | \$2.02 |
| Total | | \$28.99 |

SIDE TERMINAL Tendered \$28.99
Change Due \$0.00

AMOUNT: \$28.99

*****SIDE TERMINAL -- 28.99

Reference Id: 0030
Approval Code: 020375
Entry Method: CHIP
Card Type: VISA
Cardholder: THOMAS/KEN
Last 4: 7349

AID: A0000000031010 ***** ARC: 00
CVN: SIGN ***** IAD: 06031203602002
TSI: E800 ***** TUR: 0000000000

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)



9 0 4 3 7 7 6 7 5 6

Thank you for shopping
Pinch A Penny 146
We hope you'll come back soon!

Goose Masters of Northeast Florida, LLC
3500 Beachwood Court, Suite 104
Jacksonville, FL 32224
(904) 806-0620



Canada Goose Control with Working Border Collies

INVOICE # 180-0123
DATE: January 25, 2023

| BILL TO: | SHIP TO: | PO/CONTRACT #: |
|--|---|----------------|
| Vesta Property Services c/o Wynnfield Lakes 12319 Wynnfield Lakes Drive Jacksonville, FL 32246 lihernandez@vestapropertyservices.com Lina Hernandez tcessna@gmssf.com Tizianna Cessna | Wynnfield Lakes CDD Jacksonville, FL | |

| QUANTITY | DESCRIPTION | UNIT PRICE | TOTAL |
|--------------|------------------------|------------|----------|
| Week Ending: | Goose Control Services | | |
| 01/07/23 | | \$275.00 | \$275.00 |
| 01/14/23 | | \$275.00 | \$275.00 |
| 01/21/23 | | \$275.00 | \$275.00 |
| 01/28/23 | | \$275.00 | \$275.00 |

320 538 4680

Thank you for your business!

| | |
|-----------|------------|
| SUBTOTAL | \$1,100.00 |
| SALES TAX | n/a |
| TOTAL DUE | \$1,100.00 |

If you have any questions regarding this invoice, please contact:
Colleen Sharp
(904) 806-0620 cell
colleen@goosemasters.com



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

INVOICE

Page: 1

Invoice Number: PSI-41126
Invoice Date: 1/5/2023

Bill
To: Wynnfield Lakes CDD
c/o Vesta Property Services
12319 Wynnfield Lake Drive
Jacksonville, FL 32246

Ship
To: Wynnfield Lakes CDD
c/o Vesta Property Services
12319 Wynnfield Lake Drive
Jacksonville, FL 32246

APPROVED
By lihernandez at 2:41 pm, Jan 18, 2023

Ship Via
Ship Date 1/5/2023
Due Date 2/4/2023
Terms Net 30

Customer ID 12907
P.O. Number
P.O. Date 1/5/2023
Our Order No.

| Item/Description | Unit | Order Qty | Quantity | Unit Price | Total Price |
|----------------------|------|-----------|----------|------------|-------------|
| Annual Maintenance | | 1 | 1 | 772.00 | 772.00 |
| January Billing | | | | | |
| 1/1/2023 - 1/31/2023 | | | | | |
| Lake 1 | | | | | |
| Lake 2 | | | | | |
| Lake 3 | | | | | |
| Lake 4 | | | | | |
| Lake 5 | | | | | |
| Lake 6 | | | | | |
| Lake Front | | | | | |
| Lake-ALL | | | | | |
| Fountain 1 | | | | | |
| Fountain 2 | | | | | |
| Fountain 3 | | | | | |

320 538 488

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 772.00

Subtotal: 772.00
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 772.00



Adam W. Herbert
University Center

Adam W. Herbert University Center
12000 Alumni Drive
Jacksonville FL 32224-2678
Director: George Androuin

Office: (904) 620-4222 / Fax: (904) 620-4223

Invoice

User

Courtney Hogge
Wynnfield Lakes CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092
USA

Invoice Number: UC19081

Invoice Date: 1/19/2023
Due Date: 2/18/2023
Event Name: Wynnfield Lakes
Reservation No.: 139420
Phone: 904-940-5850 x 400
Fax: 904-940-5899
Email Address: chogge@gmsnf.com
Event Coordinator: Brian Blakeslee

Bookings / Details

Quantity Price Amount

Wednesday, January 18, 2023**6:00 PM - 8:30 PM Wynnfield Lakes (Confirmed w/Authorization) Room
1090 - KI Furniture, Inc. Seminar Room**

Room Charge: (\$200.00 per Half Day)

1 \$200.00 \$200.00

UC - Audiovisual:

Telephone (Conference)

1 \$50.00 \$50.00

UC - Setup Notes:

Conference for 10 at front and Theater seating for 15 in the rest of the room

Room Charge \$200.00

UC - Audiovisual \$50.00

Subtotal \$250.00

Grand Total \$250.00

If payment is made by check, please include the reservation number, make check payable to "University of North Florida" and submit payment to the address listed below:

University of North Florida
Adam W. Herbert University Center
12000 Alumni Drive
Jacksonville, FL 32224-2678

Please feel free to call us at (904) 620-4222 if we can be of any further assistance. Thank you again for choosing the Herbert University Center.

Bookings / Details

| Quantity | Price | Amount |
|----------|-------|--------|
|----------|-------|--------|



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 405486
Date 11/30/2022
Terms Due on receipt
Due Date 11/30/2022
Memo

Bill To

Wynnfield Lakes CDD
c/o GMS LLC
475 West Town Place, Suite 114
St. Augustine FL 32092

| Description | Quantity | Rate | Amount |
|---|----------|------|---------|
| Billable Expenses | | | |
| Copy paper, cleaning wipes, hanging file folders | | | 184.68 |
| No trespassing signs | | | (17.99) |
| L.HERNANDEZ - Constant Contact - annual subscription eblast | | | 459.00 |
| Total Billable Expenses | | | 625.69 |

Total \$625.69



| INVOICE DATE | CUSTOMER | SUMMARY INVOICE |
|---------------|-------------|-----------------|
| 11/05/22 | ATL 1821005 | 8068189498 |
| PLEASE PAY BY | TERMS | AMOUNT DUE |
| 12/05/22 | Net 30 Days | 184.68 |

INVOICE

Staples

Federal ID #:04-3390816

WYNNFIELD LAKES CDD
CHEYENNE BARDROFF
12319 WYNNFIELD LAKES DR
JACKSONVILLE, FL 32246

Bill to Account: 123450

Remittance Page of Summary Invoice

Customer Service inquiries # 877-826-7755 Invoice Payment Inquiries 888-753-4106
Make checks payable to Staples, PO Box 105748, Atlanta GA 30348-5748

TO ENSURE PROPER CREDIT, TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT

Customer Service inquiries # 877-826-7755 Invoice Payment Inquiries 888-753-4106



Please send payment to:

| INVOICE DATE | CUSTOMER | SUMMARY INVOICE |
|--------------------------|-------------|-----------------|
| 11/05/22 | ATL 1821005 | 8068189498 |
| PLEASE PAY BY | TERMS | AMOUNT DUE |
| 12/05/22 | Net 30 Days | 184.68 |
| PLEASE ENTER AMOUNT PAID | | |

Staples

PO Box 105748
Atlanta, GA 30348-5748

ATL80681894980000184684



| INVOICE DATE | CUSTOMER | SUMMARY INVOICE |
|---------------|-------------|-----------------|
| 11/05/22 | ATL 1821005 | 8068189498 |
| PLEASE PAY BY | TERMS | AMOUNT DUE |
| 12/05/22 | Net 30 Days | 184.68 |

INVOICE SUMMARY

Staples

Federal ID #:04-3390816

WYNNFIELD LAKES CDD
CHEYENNE BARDROFF
12319 WYNNFIELD LAKES DR
JACKSONVILLE, FL 32246

Bill to Account: 123450

| BUDGET CENTER | PURCHASE ORDER | RELEASE | ORDER NUMBER | INVOICE | NET | TAX MISC/FREIGHT | TOTAL |
|-------------------------------|----------------|---------|--------------------|------------|--------|------------------|--------|
| FACILITIES: BILLABLE | | | 7367609035-000-001 | 3522577074 | 184.68 | .00 | 184.68 |
| SUBTOTAL FACILITIES: BILLABLE | | | | | 184.68 | .00 | 184.68 |
| TOTAL | | | | | 184.68 | .00 | 184.68 |



| INVOICE DATE | CUSTOMER | SUMMARY INVOICE |
|---------------|-------------|-----------------|
| 11/05/22 | ATL 1821005 | 8068189498 |
| PLEASE PAY BY | TERMS | AMOUNT DUE |
| 12/05/22 | Net 30 Days | 184.68 |

INVOICE DETAIL

Staples

Federal ID #:04-3390816

Bill to Account: 123450

Ship to Account: WYNNFIELD LAKES

WYNNFIELD LAKES CDD
CHEYENNE BARDROFF
12319 WYNNFIELD LAKES DR
JACKSONVILLE, FL 32246

WYNNFIELD LAKES
ATTN: LINA HERNANDEZ
12319 WYNNFIELD LAKES DR
JACKSONVILLE, FL 32246

Budget Ctr : FACILITIES: BILLABLE
Budget Ctr Desc:
P O Number :
P O Desc :
Release :
Release Desc :

Invoice Number: 3522577074
Order : 7367609035-000-001
Ordered By : LINA HERNANDEZ
Order Date : 11/01/22

| Order Line | Item Number | Description | Order Qty | B/O Qty | Unit Meas | Ship Qty | Unit Price | Extended Price |
|------------|-------------|--------------------------------|----------------|---------|-----------|----------|------------|----------------|
| 1 | 24448525 | EVRWP CLN & DEODRZNG WIPES 4CT | 1 | | 0 CT | 1 | 151.99 | 151.99 |
| 2 | 2758847 | STAPLES MULTIUSE 3RM | 1 | | 0 CT | 1 | 19.20 | 19.20 |
| 3 | 116806 | SPLS 3TAB HNGFDR LTR STDGRN 25 | 1 | | 0 BX | 1 | 13.49 | 13.49 |
| Freight: | | .00 | Tax:(.0000 %) | | | | Sub-Total: | 184.68 |
| | | | | | | | Total: | 184.68 |



Credit Memo

For customer support, visit www.amazon.com/contact-us.

Credit Memo Summary

| | |
|---------------------|------------|
| Item Subtotal | (\$ 17.99) |
| Shipping & Handling | \$ 0.00 |
| Promos & Discounts | \$ 0.00 |
| Sales Tax | \$ 0.00 |

Amount Due (\$ 17.99) USD

Order Information

| | | |
|--------------------|-----------------------------------|--|
| Ordered By | Lina | |
| Cost Center | Northeast | Billable / Non-Billable-Custom Billable |
| GL Code | 59020 Pass Thru-Corp. Customer | |
| Location | DSD - Wynnfield Lakes | |

| | |
|-------------------------|---------------------|
| Credit Memo Date | 04-Nov-2022 |
| Credit Memo # | 1Y74-KJNQ-3PYH |
| Invoice Date | 12-Oct-2022 |
| Invoice # | 13JM-LKJP-XVJN |
| Account # | A2DPS3ST4NXTBP |
| Order # | 114-8152458-4926632 |
| Payment Terms | Net 30 |

Registered Business Name
Vesta Property Services

Bill To
Vesta Property Services
Attn: Cheyenne Bardroff
245 Riverside Ave
Suite 300
Jacksonville, FL 32202

Ship To
Ken Thomas
5503 FARGO DR N
JACKSONVILLE, FL 32207-7176

Applying this credit note

Email the credit memo numbers you want to use and the Amazon-provided invoice numbers you want to pay to ar-businessinvoicing@amazon.com

Credit Memo Details

| Description | Qty | Unit Price | Subtotal before Tax | Tax Rate | Subtotal |
|--|-----|------------|---------------------|----------|----------|
| CIGERA Private Property No Trespassing, No Soliciting and No Loitering Signs with Stake, 16x12.5 Inch Rust Free Metal Yard Warning Signs, Great for Ho | 1 | \$17.99 | (\$17.99) | 0.000% | \$17.99 |
| ASIN: B07ZK8HXDB Sold by: shenzhenshisikeruidianzishangwuzhongxin | | | | | |



Payment Receipt for November 6, 2022

Thank you for your recent payment. Your payment receipt is found below.

Attention: Lina Hernandez
Vesta Property Services
2454 Riverside Drive
Suite 300
Jacksonville, FL 32202
US
9045659385

User Name: wlmanager@gmsnf.com

Today's Date: November 6, 2022

Payment Date: November 6, 2022

Payment Method: AX (last 4 digits: 2045)

Amount: \$459.00

Thank you for your payment!

You can view payment receipts at any time in the Billing tab of your account.

Important Notice: To help maintain Constant Contact's strong sending reputation, we have implemented a monthly email send allowance and overage fee if the allowance is exceeded. This charge will be reflected on your next invoice, if you exceed the allowance. While most of our customers won't be impacted, [click here](#) to learn more.

We appreciate your business.
Best Regards,
Constant Contact Billing
1601 Trapelo Road, Suite 329 - Waltham, MA 02451

Questions? Please give us a call!
US / Canada Toll Free: (855) 229-5506
UK Toll Free: 0808-234-0942
Outside US / Canada: 0808-234-0945

Need to cancel your account? Just give us a call!
US / Canada Toll Free: 855-229-5506



YELLOWSTONE
LANDSCAPE

INVOICE

| INVOICE # | INVOICE DATE |
|------------|--------------|
| JAX 479846 | 1/1/2023 |
| TERMS | PO NUMBER |
| Net 30 | |

Bill To:

Wynnfield Lakes CDD
c/o Vesta Property Services
475 West Town PI
Suite 114
St. Augustine, FL 32092

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Wynnfield Lakes CDD

Invoice Due Date: January 31, 2023

Invoice Amount: \$4,283.42

| Description | Current Amount |
|--|----------------|
| Monthly Landscape Maintenance January 2023 | \$4,283.42 |

APPROVED

By lihernandez at 2:40 pm, Jan 18, 2023

Invoice Total

\$4,283.42

Excellence

IN COMMERCIAL LANDSCAPING

320 538 461

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

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



8619 Western Way
Jacksonville FL 32256-036060
Customer Service (904) 731-2456
RepublicServices.com/Support

Important Information

It's easy to go paperless! Sign up for Paperless Billing at RepublicServices.com and enjoy the convenience of managing your account anytime, anywhere, on any device.

Account Number 3-0687-3532380
Invoice Number 0687-001284168
Invoice Date December 16, 2022
Previous Balance \$1,184.80
Payments/Adjustments -\$1,184.80
Current Invoice Charges \$1,178.18

| | |
|---------------------------------------|---|
| Total Amount Due \$1,178.18 | Payment Due Date January 05, 2023 |
|---------------------------------------|---|

PAYMENTS/ADJUSTMENTS

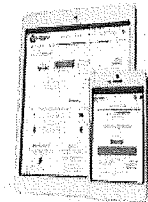
| Description | Reference | Amount |
|---------------------------|-----------|-------------|
| Payment - Thank You 12/06 | 5555555 | -\$1,184.80 |

CURRENT INVOICE CHARGES

| Description | Reference | Quantity | Unit Price | Amount |
|--|-----------|----------|------------|-------------------|
| Wynnfield Lakes 12319 Wynnfield Lakes Dr Jacksonville, FL Contract: 9687025 (C50) 1 Waste Container 6 Cu Yd, 1 Lift Per Week Pickup Service 01/01-01/31 | | | \$664.79 | \$664.79 |
| Total Fuel/Environmental Recovery Fee | | | | \$342.21 |
| Total Franchise - Local | | | | \$171.18 |
| CURRENT INVOICE CHARGES | | | | \$1,178.18 |

Simple account access at your fingertips.

Download the Republic Services app or visit
RepublicServices.com today.



8619 Western Way
Jacksonville FL 32256-036060

Thank You For Choosing Paperless

Total Enclosed

Return Service Requested

WYNNFIELD LAKES
5385 N NOB HILL RD
SUNRISE FL 33351-4761

Total Amount Due \$1,178.18
Payment Due Date January 05, 2023
Account Number 3-0687-3532380
Invoice Number 0687-001284168

☐

For Billing Address Changes,
Check Box and Complete Reverse.

Make Checks Payable To:

REPUBLIC SERVICES #687
PO BOX 9001099
LOUISVILLE KY 40290-1099



UNDERSTANDING YOUR BILL

Visit RepublicServices.com/MyBill

Check Processing

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we make an electronic transfer, funds may be withdrawn from your account the same day we receive your payment or check and you will not receive your check back from your financial institution.

Cancellation & Payment Policy

Unless prohibited by applicable law, regulation, or franchise or other agreement: (1) we reserve the right to require that payment for services be made only by check, credit card or money order; and (2) if service is canceled during a billing cycle, you will remain responsible for all charges, fees and taxes through the end of the billing cycle. You will not be entitled to proration of billing or a refund for the period between the notice of termination and the end of the current billing cycle.

Understanding Our Rates, Charges and Fees

If you are receiving service from Republic Services without a written contract, please visit RepublicServices.com/Fees to review the financial terms and conditions relating to your service. If you are receiving service from Republic Services pursuant to a written contract, but have questions relating to any charges or fees, RepublicServices.com/Fees provides a detailed description of Republic Services most common charges and fees. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice.

Please fill out the form below if your billing address has changed and return this portion of your statement to us using the envelope enclosed. Thank you!

BILLING ADDRESS CHANGE

| | | |
|---------|-----------------|----------|
| Address | | |
| City | State | Zip Code |
| Phone | Alternate Phone | |

Hello Gms Gms,

Thanks for choosing Comcast Business.

Your bill at a glance

For 12319 WYNNFIELD LAKES DR, OFC, JACKSONVILLE, FL,
32246-4241

| | | |
|-------------------------------|--------|-----------------|
| Previous balance | | \$362.41 |
| EFT Payment - thank you | Dec 18 | -\$362.41 |
| Balance forward | | \$0.00 |
| Regular monthly charges | Page 3 | \$368.55 |
| Taxes, fees and other charges | Page 3 | \$30.74 |
| New charges | | \$399.29 |

Amount due \$399.29

! Thanks for paying by Automatic Payment

Your automatic payment on Jan 17, 2023, will include your amount due, plus or minus any payment related activities or adjustments, and less any credits issued before your bill due date.

Need help?

Visit business.comcast.com/help or see page 2 for other ways to contact us.

← Your bill explained

- This page gives you a quick summary of your monthly bill. A detailed breakdown of your charges begins on page 3.

Detach the bottom portion of this bill and enclose with your payment

Please write your account number on your check or money order

Do not include correspondence with payment

COMCAST
BUSINESS141 NW 16TH ST
POMPANO BEACH FL 33060-5250WYNNFIELD LAKES CDD
ATTN JACKIE COMPTON
5385 N NOB HILL RD
SUNRISE, FL 33351-4761Account number **8495 74 120 1711060**
Automatic payment Jan 17, 2023**Please pay \$399.29**

Electronic payment will be applied Jan 17, 2023

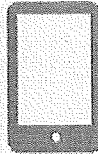
COMCAST
PO BOX 71211
CHARLOTTE NC 28272-1211

849574120171106000399295

Download the Comcast Business App

Manage your account anytime, anywhere with the Comcast Business App – an innovative all-in-one tool designed with your business in mind.

- Manage your account details
- Pay your bill and customize billing options
- View upcoming appointments



Faster speeds. More solutions. Bigger savings.

Comcast Business now offers **NEW** packages with faster speeds and innovative Voice and security solutions – at a better value.

Call today for a FREE account review at 877-564-0318.

Need help? We're here for you



Visit us online

Get help and support at
business.comcast.com/help



Call us anytime

800-391-3000
Open 24 hours, 7 days a week for billing and technical support

Useful information

Moving?

We can help ensure it's a smooth transition.
Visit **business.comcast.com/learn/moving** to learn more.

Accessibility:

If you are hearing impaired, call 711. For issues affecting customers with disabilities, call **1-855-270-0379**, chat live at **support.xfinity.com/accessibility**, email **accessibility@comcast.com**, fax **1-866-599-4268** or write to Comcast at 1701 JFK Blvd., Philadelphia, PA 19103-2838
Attn: M. Gifford.

Ways to pay



No more mailing monthly checks

Set up Auto Pay to save time, energy and stamps. It's easy to enroll, just visit
business.comcast.com/myaccount



Go paperless and say goodbye to clutter

Sign up for Paperless Billing to view and pay your bill online. It's faster, easier and helps cut down on clutter. Visit **business.comcast.com/myaccount** to get started.

Additional billing information

More ways to pay:



Online

Visit My Account at **business.comcast.com/myaccount**



By App

Download the Comcast Business App



In-Store

Visit **business.comcast.com/servicecenter** to find a store near you

Regular monthly charges

\$368.55

Comcast Business services \$274.80

| | |
|--|----------|
| TV Standard Business Video. | \$89.95 |
| Business Internet 150 Includes \$145.00 Service Discount | \$109.95 |
| Static IP - 1 | \$24.95 |
| Mobility Voice Line Business Voice. | \$44.95 |
| Voice Mail Service | \$5.00 |

Equipment & services \$39.85

| | |
|--|---------|
| TV Box + Remote | \$9.95 |
| Service To Additional TV With TV Box and Remote. | \$9.95 |
| Equipment Fee Voice. | \$19.95 |

Service fees \$53.90

| | |
|----------------------------------|---------|
| Directory Listing Management Fee | \$5.00 |
| Voice Network Investment | \$5.00 |
| Broadcast TV Fee | \$32.55 |
| Regional Sports Fee | \$11.35 |

Taxes, fees and other charges \$30.74

Other charges \$2.93

| | |
|--------------------------------|--------|
| Regulatory Cost Recovery | \$1.25 |
| Federal Universal Service Fund | \$1.68 |

Taxes & government fees \$27.81

| | |
|-----------------------------------|---------|
| State Communications Services Tax | \$15.15 |
| Local Communications Services Tax | \$12.26 |
| 911 Fees | \$0.40 |

What's included?

**Internet:** Fast, reliable internet on our Gig-speed network**TV:** Keep your employees informed and customers entertained**Voice Numbers:** (904)565-9385Visit business.comcast.com/myaccount for more details

You've saved \$145.00 this month with your service discount.

Additional information

The Regulatory Cost Recovery fee is neither government mandated nor a tax, but is assessed by Comcast to recover certain federal, state, and local regulatory costs.

Recent and Upcoming Programming Changes: Information on recent and upcoming programming changes can be found at xfinity.com/programmingchanges/ or by calling 866-216-8634.

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|--|---------------------------|--------|--------------------|----------------------------|
| 1/18/23 | 00036 | 1/10/23 11803 | 202301 600-53800-60000 | MAIN POOL FILTRATION PUMP | * | 11,066.54 | |
| | | | | BIG Z POOL SERVICE, LLC | | | 11,066.54 000063 |
| | | | | | | TOTAL FOR BANK B | 11,066.54 |
| | | | | | | TOTAL FOR REGISTER | 11,066.54 |

Fidelity Security Operations
8081 Philips Hwy Ste 12
Jacksonville, FL 32256
+1 9047705111
admin@FSOFL.com



INVOICE

BILL TO

Lina F Hernandez
Wynnfield Lakes CDD
12319 Wynnfield Lakes Dr
Jacksonville, FL 32246

INVOICE # 22-0391
DATE 12/06/2022
DUE DATE 12/20/2022
TERMS Net 14

APPROVED

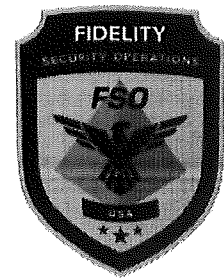
By lihernandez at 4:44 pm, Dec 13, 2022

| DATE | ACTIVITY | DESCRIPTION | HOURS | RATE | AMOUNT |
|------------|-----------------|-------------|-------|-------|--------|
| 11/26/2022 | Unarmed Officer | | 40 | 23.00 | 920.00 |
| 12/03/2022 | Unarmed Officer | | 40 | 23.00 | 920.00 |

SUBTOTAL 1,840.00
TAX 0.00
TOTAL 1,840.00
BALANCE DUE **\$1,840.00**

320 538 345

Fidelity Security Operations
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Jacksonville, FL 32256
+1 9047705111
admin@FSOFL.com



INVOICE

BILL TO

Lina F Hernandez
Wynnfield Lakes CDD
12319 Wynnfield Lakes Dr
Jacksonville, FL 32246

INVOICE # 23-0018
DATE 01/16/2023
DUE DATE 01/30/2023
TERMS Net 14

APPROVED

By lihernandez at 1:07 pm, Jan 17, 2023

| DATE | ACTIVITY | DESCRIPTION | HOURS | RATE | AMOUNT |
|------------|-----------------|-------------|-------|-------|--------|
| 01/07/2023 | Unarmed Officer | | 40 | 23.00 | 920.00 |
| 01/14/2023 | Unarmed Officer | | 40 | 23.00 | 920.00 |

| | |
|-------------|-------------------|
| SUBTOTAL | 1,840.00 |
| TAX | 0.00 |
| TOTAL | 1,840.00 |
| BALANCE DUE | \$1,840.00 |

WEBWATCHDOGS

SURVEILLANCE CAMERA SYSTEMS

Invoice

1 Hargrove Grade Suite 1A
 Palm Coast, FL 32137
 (386) 957-9339
 (866) 896-9055 Fax
 www.WebWatchdogs.net
 info@WebWatchdogs.net
 Florida Contractor License #ES12000771

| Date | Invoice # |
|---|-----------|
| 1/14/2023 | 8092 |
| Wynnfield Lakes c/o Vesta Property Services 12319 Wynnfield Lakes Drive Jacksonville, FL 32246 | |

| Description | Qty | Rate | Amount |
|---|-----|-------------------------|----------|
| Extended Warranty Option- Complete Surveillance Camera System ***Warranty Expires 1/14/2023*** 320 538 345 | 1 | 375.00 | 375.00 |
| 1 Year Extended Warranty on Camera Parts, Labor and Equipment All products are warranted for 1 year from date of purchase. If a product is defective we will repair or replace it. The following situations void the product warranty: Adding 3rd party software to a DVR without prior approval from our technical support department. Damage caused by nature such as flooding, winds, lightning and other similar events. Damage caused by vandalism. Network related issues involving your internet service provider (i.e. new modem, change of internet provider, etc.) Warranty Service Calls will be addressed within a 1-5 day time frame. After 1 year (outside of the warranty, if not extended), we will continue to support the product at the standard repair labor rate (currently \$199 per hour-minimum 2 hours) plus parts, if applicable, or phone technical support for \$65.00/hour. Out of warranty repairs are guaranteed for 30 days. Phone support is non-refundable. | | Subtotal | \$375.00 |
| | | Sales Tax (0.0%) | \$0.00 |
| | | Total | \$375.00 |
| | | Payments/Credits | \$0.00 |
| | | Balance Due | \$375.00 |