



Rizzetta & Company

# **Preserve at Wilderness Lake Community Development District**

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## **Board of Supervisors' Meeting July 1, 2020**

**District Office:  
5844 Old Pasco Road, Suite 100  
Pasco, Florida 33544  
813.994.1001**

**[www.wildernesslakecdd.org](http://www.wildernesslakecdd.org)**

## **PRESERVE AT WILDERNESS LAKE CDD COMMUNITY DEVELOPMENT DISTRICT**

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

### **Board of Supervisors**

Beth Edwards	Board Supervisor
Scott Diver	Board Supervisor
Sam Watson	Board Supervisor
James Estel	Board Supervisor
Lou Weissing	Board Supervisor

### **District Manager**

Matthew Huber	Rizzetta & Company, Inc.
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### **District Counsel**

John Vericker	Straley Robin & Vericker
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### **District Engineer**

Greg Woodcock	Cardno Engineering
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**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

**PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE – 5844 OLD PASCO ROAD, STE 100, WESLEY CHAPEL, FLORIDA 33544**  
[WWW.WILDERNESSLAKECDD.ORG](http://WWW.WILDERNESSLAKECDD.ORG)

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June 23, 2020

**Board of Supervisors**  
**Preserve at Wilderness Lake**  
**Community Development District**

**AGENDA**

Dear Board Members:

The special meeting of the Board of Supervisors' of the Preserve at Wilderness Lake Community Development District will be held on **Wednesday, July 1, 2020 at 9:30 a.m.** to be conducted by means of communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the Final agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS / BOARD & STAFF RESPONSES**
- 3. BOARD SUPERVISOR REQUESTS AND WALK ON ITEMS**
- 4. BUSINESS ITEMS**
  - A. Update on District Engineer's report on Pool Coping  
Repairs and Proposals Received .....Tab 1
  - B. Acceptance of Audit Report for the Fiscal Year ended  
September 30, 2019.....Tab 2
- 5. GENERAL INTEREST ITEMS**
  - A. Landscaping Report
  - B. GHS Environmental Report
  - C. Lodge Manager's Report
  - D. District Counsel's Report
  - E. District Engineer's Report
- 6. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors'  
Meeting held on May 28, 2020.....Tab 3
  - B. Consideration of the Minutes of the Board of Supervisors'  
Continued Meeting on June 3, 2020.....Tab 4
  - C. Consideration of the Operation and Maintenance  
Expenditures for May 2020.....Tab 5
- 7. REVIEW OF MONTHLY FINANCIALS & RESERVE STUDY**
  - A. Financial Statements for May 2020
  - B. Reserve Study Report
- 9. STAFF REPORTS**
  - A. District Manager's Update
- 10. SUPERVISOR REQUESTS**

## **11. ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call me at (813) 994-1001.

Very truly yours,

Matthew Huber  
District Manager

cc: John Vericker, Straley, Robin & Vericker  
Greg Woodcock, Cardno  
Tish Dobson, Lodge Manager

# Tab 1

## MEMORANDUM

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**TO:** Wilderness Lake Preserve

**FROM:** Christopher Gamache PE

**DATE:** June 23, 2020

**RE:** Pool Coping Replacement

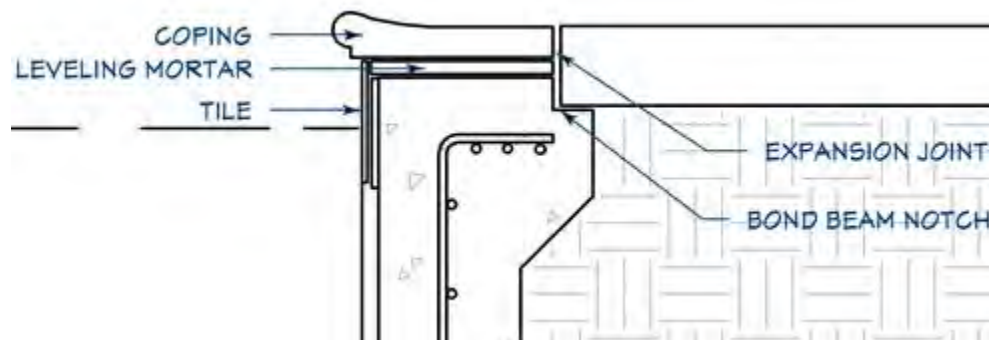
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Cardno inspected the coping issues at the community lap pool on May 27, 2020. It was observed that large sections of the tile coping were loose and separating along the grout line beneath the coping where they are adhered to the pool shell wall. It was conveyed that this issue started happening the previous week, but there were no signs of issues prior to that.

The construction of the pool deck area consists of coping tiles grouted directly to the top of the pool shell surrounded by deck pavers that are floating on a layer of sand, which was applied on top of the old concrete slab pool deck. No expansion joints were observed in either the deck pavers or the coping tiles.

Our assessment is that the issues are likely caused by thermal expansion of the floating deck pavers that then push on the coping tiles and shear them loose along the grout line. Based on a review of the months temperature history, the temperatures have recently increase over the past few weeks and has likely heated the tiles and underlying subgrade to the point where expansion pressures developed at the coping tiles. The issues with the coping tiles also seem to coincide adjacent to large sections of the decking tiles where thermal expansion would be most prevalent.

Based on our experience, this is not a typical issue and would not be foreseeable until the temperature rises enough to make the issue prevalent. To address the issue, our recommendation is to install a thin layer of compressible material between the coping tiles and the floating deck pavers to allow the pavers to expand without applying pressure on the coping. Below is a generic detail of a pool expansion joint to illustrate the detail that we're recommending.



## MEMORANDUM

Photos showing coping separating and dislodging from pool beam.



As requested, Cardno has reviewed the attached proposals for the pool coping replacement of the lap pool with new tile. Although there are some minor variations, each of the proposals have addressed the necessary scope of work required.

The prices in the table below represent the base price for the lap pool assuming that new tile will be required the repair.

CONTRACTOR	TOTAL PRICE
ROMANER GRAPHICS	\$9,080
PRO7 BRICK PAVERS	\$10,548
CHALLENGER POOLS	\$11,450
SUN PAVERS	\$12,016
THE POOL WORKS	\$28,268

Based on the above pricing, and the information that we receive noting that Romaner Graphics has done previous good work in the community, our recommendation is to select Romaner Graphics.



20108 Pond Spring Way  
Tampa, FL 33647  
(813) 991-6069  
FAX (813) 907-8205

## JOB ESTIMATE

TO: \_\_\_\_\_  
COMPANY NAME: Wilderness Lake Preserve  
DATE: 6/19/20

Demo pool coping approx. 350 linear feet.

Grind and score concrete on pool surface and remove any remaining thinset.

Install new coping with thinset / Portland cement mixture.

Install ceramic tile depth markers.

Includes setting materials and grout. \$5,400.00

Sand Castle coping - 9" x 4" x 1.25" -

1,000 @ \$3.38 ea. 3,380.00

Delivery - 300.00

OPTION: Remove additional 8" of pavers around pool perimeter of coping.

Add 4" x 8" rectangular pavers. Cut existing pavers to accomodate 4" x 8" pavers.

Includes setting materials and grout. 5,200.00

Rectangular pavers -

1,000 4" x 8" x 1.25" @ \$3.00 ea. 3,000.00

Delivery - 300.00

Secondary pool:

Demo pool coping approx. 260 linear feet.

Grind and score concrete on pool surface and remove any remaining thinset.

Install new coping with thinset / Portland cement mixture.

Install ceramic tile depth markers. 4,350.00

Sand Castle coping - 9" x 4" x 1.25" -

840 @ \$3.38 ea. 2,839.20

Delivery - 300.00

Thank You: Romaner Graphics



### Brick – Paver - Block

We make sure it's done right.

ESTIMATE NO.# 10-089-2020

DATE: JUNE 15, 2020

[www.pro7brickpavers.com](http://www.pro7brickpavers.com)

[contactpro7brickpavers@aol.com](mailto:contactpro7brickpavers@aol.com)

(407)431-8933

**TO** Contact: **TISH DODSON**  
WILDERNESS LAKE PRESERVE  
21320 Wilderness Lake Blvd. – Land O' Lakes, FL 34637

**Make check payable to:**  
PRO7 Brick Pavers  
Zelle transfers to 407-431-8933

SALESPERSON	JOB	PAYMENT TERMS
Alexandre Araujo	<b>POOL COPING RE-INSTALLATION</b>	<b>50% when signing</b> <b>50% when job is done</b>

APPROX SIZE	DESCRIPTION	PRICE PER UNIT	LINE TOTAL
301 FEET	Old coping removal. We will scrap off any old mortar to make sure the new coping gets installed properly	\$7.00	\$2,107.00
301 FEET	POOL EDGE COPING MATERIAL AND LABOR 3 and half pieces per line foot. 30mm thickness 4" overhang remodeling coping Color: Any color from the Flagstone brochure.	\$23.00	\$6,923.00
1	Debris removal and hauling	\$300.00	\$300.00
301 FEET	Pavers cut adjustment. It is necessary to adjust the coping properly so that there is no space between the new coping and the tile already installed in the pool.	\$3.50	\$ 1053.50
9 BAGS	Sanded Grout	\$14.00	\$126.00
5 BAGS	80 lb. Titan High Strength Masonry Cement	\$7.75	\$38.75
<b>TOTAL</b>			<b>\$ 10,548.25</b>

NOTE: PRO7 gives 1-year warranty for the labor and Flagstone Pavers gives 25 years warranty for the coping material.  
If the material is available with the manufacturer, we try to schedule the delivery and installation for the soonest available date in our schedule. The material availability is only known 48 hours after order is placed. The order will be placed as soon as customer sign contract and make the 50% deposit.

# CHALLENGER POOLS

A Cody Pools Company

6846 N. Dale Mabry Hwy., Tampa, Florida 33614  
 Phone: (813) 886-9119 • Fax: (813) 884-18 29  
 State Certified Licensed Contractor 1459187 Since 1987

Name: Wilderness LAKES Date: 6/10/2020 Consultant: Jay Masher  
 Address: 21330 Wilderness LAKES City: LOC State: FLA Zip: 34637  
 Phone #: 813-995-2437 Email: TOOBSON@WLPLODGE.COM

## REMODELING PROPOSAL

### BASE POOL

Opt 1 - Int. Finish Clean pool \$ 800.00  
 Opt 2 - Int. Finish \_\_\_\_\_ \$ \_\_\_\_\_  
 Resurface Includes: Bondcoat, new drain covers, pool & spa  
 returns, instructions & warranty info, chemical start up  
 Spa \_\_\_\_\_ \$ \_\_\_\_\_  
 Swimout \_\_\_\_\_ \$ \_\_\_\_\_  
 Depth \_\_\_\_\_ \$ \_\_\_\_\_  
 New Pump \_\_\_\_\_ \$ \_\_\_\_\_  
 New Filter \_\_\_\_\_ \$ \_\_\_\_\_  
 Salt Generator \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

### TILE & ELECTRICAL

New Tile Teal 6x6 \$ 250.00  
 Accent Tiles \_\_\_\_\_ \$ \_\_\_\_\_  
 Cap Tile \_\_\_\_\_ \$ \_\_\_\_\_  
 Tile RegROUT \_\_\_\_\_ \$ \_\_\_\_\_  
 Pool Light \_\_\_\_\_ \$ \_\_\_\_\_  
 Spa Light \_\_\_\_\_ \$ \_\_\_\_\_  
 Heater \_\_\_\_\_ \$ \_\_\_\_\_  
 Heat Pump \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

### DECKING

CUT BACK PAVER FROM BEAM  
 ADD SOLDIER COURSE PERIMETER  
 Resurface Type 3 Cubes \$ 2000.00  
 Cantilever \_\_\_\_\_ \$ \_\_\_\_\_  
 Riser \_\_\_\_\_ \$ \_\_\_\_\_  
 Cracks w/Epoxy w/Prep of SURFACE \$ \_\_\_\_\_  
 Remodel Coping Remove/Replace \$ 7200.00 4" Remodel  
 Install Deco Drain \_\_\_\_\_ \$ \_\_\_\_\_  
 Fill Planters \_\_\_\_\_ \$ \_\_\_\_\_  
 Add Decking \_\_\_\_\_ \$ \_\_\_\_\_  
 Dispose OF OLD materials \$ INC  
 TOTAL \$ \_\_\_\_\_

### SCREEN & MISC.

Total Rescreen \_\_\_\_\_ \$ \_\_\_\_\_  
 Partial Rescreen \_\_\_\_\_ \$ \_\_\_\_\_  
 Door \_\_\_\_\_ \$ \_\_\_\_\_  
 Screen Track Replacement \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

### OTHER

46 Depth MARKERS \$ 1200.00  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

## TOTAL REMODELING PACKAGE

\$ 11450.00  
 (Proposal is valid for 30 days)

1-YR WARR ON ALL LABOR

*Landscape Concrete Products*



*"Quality & Value, Paved in Stone"*

4516 W Linebaugh Avenue  
Tampa, Florida 33624  
PCCLB C-8034  
Phone: (813) 968-2319  
Fax: (813) 968-5020

**YOUR QUOTATION/CONTRACT**

June 2, 2020

Attention: Tish Dobson  
Wilderness Lake Preserve  
21316 Wilderness Lakes Preserve  
Land O' Lakes FL 34637  
Tel 813-995-2437  
Email tdobson@wplodge.com

We are pleased to be able to quote the following job per your request:

Description: All coping to be removed from pool deck edge.  
Surface to be ground and cleaned..  
Install new 4" remodel coping on pool edge using bonded thinset.  
Coping stones to be grouted using sanded grout.  
Coping joint to be filled using caulking grout 10' O/C around pool edge.  
Pavers to be taken up, cleaned and stacked.  
Sub base to be re graded and leveled.  
Existing pavers to be reinstalled back in place leaving 1/4+/- void.  
Void adjacent to back of coping to be filled with caulking grout.  
Coping - Old Castle Fountainhead Remodel, color TBD.

Total Proposal \$12,016.23

Terms: 50% Commencement, 50% Completion  
Credit card processing is a 3% additional fee

All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Our workers are fully covered by Workman's Compensation Insurance.

ACCEPTANCE OF PROPOSAL: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Quote valid until  
7/2/2020

Sincerely,

James McMullen

Accepted:

Tish Dobson  
Wilderness Lake Preserve



State of Florida Pool Contractor, License # CPC1457968

# Custom Proposal Prepared For

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## Wilderness Lake Preserve

Coping replacement

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By  
Jack Pink, VP Sales  
The Pool Works of Florida  
June 11, 2020



**The Pool Works of Florida, Inc.**  
9191 130th Avenue North | Largo, FL 33773  
Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)



State of Florida Pool Contractor, License # CPC1457968

Wilderness Lake Preserve

June 11, 2020

The Pool Works of Florida is grateful for the opportunity to bid on this Remodeling Project. We have prepared the following proposal for your review.

*The proposal includes the following information:*

- Company Profile & Qualifications
- Available resources for researching licensing and qualifications
- Explanation and summary of Health Department Survey
- Florida Building Code
- Proposal
- Detailed Project Construction Specifications
- List of references and completed projects by our company
- Product and material information from manufacturer

This package has been carefully prepared to provide you with the most informative proposal in the industry. The following products and services have proposed after meeting with you and assessing the requirements of your project. Should you require any more information or proposals for different products please let us know. Thanks again for opportunity to propose this project.

Best Regards,

*Jack Pink*

VP, Sales

The Pool Works of Florida, Inc.

thepoolworks3@gmail.com

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)





State of Florida Pool Contractor, License # CPC1457968

## Company Profile

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The Pool Works is a fully licensed and insured commercial pool renovation/construction company. We've been in business for 23 years. Donald Ball Sr., President & CEO is the State of Florida License holder for the company and has been in the industry for 33 years. Our Company has a commitment to quality for every project and we are extremely proud of our reputation. A list of completed projects has been included with your proposal for your review. There are a number of quality companies in our area that we enjoy competing with every day. Unfortunately, there are an equal number of undesirable companies as well.

The following resources are available to verify licensing and business practices.

### Better Business Bureau



**[www.bbbwestflorida.org](http://www.bbbwestflorida.org)**  
**727-535-5522**

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### Pinellas County Construction Licensing Board



**[www.pcclb.com](http://www.pcclb.com)**  
**727-536-4720**

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State of Florida Pool Contractor, License # CPC1457968

## About Us

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The Pool Works is one of the industry's finest pool renovation specialists. We continue to be recognized for our quality craftsmanship and design specialties. Customers choose us when they want a partner that offers excellence in quality workmanship, utilizing the best materials available. Our team is staffed with the top consultative experts, tradesmen and support staff, ensuring that your project is safe and professional from start to finish.

Our company has additional offerings to augment the Pool & Spa environment, being Outdoor Commercial Furniture, Outdoor Kitchen Systems and Professional-Grade Grills & Accessories. This provides our customers with a full-service partner for their Pool, Spa and Deck projects.

### Renovation

Pool & Spa Resurfacing, Equipment Paks, Tile Replacement, Deck Resurfacing, Paver Installation, Custom Cast Coping, Health Department Inspection Code Upgrades, New Pool & Spa Equipment

### New Commercial Construction

Pools, Spas, Decks, Filtration Systems, Splash Pads, Water Features, Pavers, Custom Cast Coping

### Service/Repair

Equipment, Equipment Paks, Plumbing, Tile, Coping, Pavers, Decks, Leak Detection & Repair, Paver Cleaning & Sealing, Deck Sealing, Equipment Preventative Maintenance, Health Department Inspection Report Review, Filtration, Salt Chlorinators

### Commercial-Grade Furniture & Furnishings

Outdoor Furniture, Umbrellas, Shade Structures, Outdoor Kitchens & Grills, Fire Pits and Tables, Furniture Refurbishment



Pool/Spa Equipment Solutions

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)



State of Florida Pool Contractor, License # CPC1457968

## COPING PROPOSAL

**Submitted To:** Wilderness Lake Preserve

**Date:** June 11, 2020

**Work to be performed at:** 21320 Wilderness Lake Blvd. Land O' Lakes 34637

**Contact Information:** Tish Dobson; [tdobson@wplodge.com](mailto:tdobson@wplodge.com); 813995-2437

**Total Lin. Ft.:** 302'

We hereby submit specifications and estimates for renovation of a swimming pool deck area. We agree to furnish materials and labor to complete renovation. All work to be completed in compliance with attached specifications.

Drain the pool, demo 302 Lin. Ft. of the loose and damaged coping from the pool beam, lift the pavers around the pool perimeter, prep beam for new coping removing all coatings from beam, rebuild damaged corners to accept new coping, replace damaged tile if color is available, install new remodel coping, install Depth and NO DIVE markers, set border around pool perimeter with new deck pavers, reset the deck pavers, grout the coping and apply Seal & Lock sealer to new coping and pavers. Fill pool and balance the chemistry.

**JOB TOTAL COPING                      \$21,624.00**

**NOTE: If the existing tile cannot be matched, the cost for installing new tile and interior depth markers will be an additional \$6,644.00. ←**

*Assume new tile will be necessary as part of the base price*

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)





State of Florida Pool Contractor, License # CPC1457968

## ACCEPTANCE OF CONTRACT TERMS AND CONDITIONS

**Submitted To:** Wilderness Lake Preserve

**Date:** June 11, 2020

1. Payment schedule as follows:

30% due upon contract signing.	\$6,487.20
50% due upon coping delivery to job site	\$10,812.00
50% due upon completion.	\$4,324.80

2. Balance to be paid in full upon satisfactory completion of work.

3. Unpaid balance will incur service charges to the maximum extent allowable by law, as well as, any cost (s) of collections and attorney fees. Any and all disputes that arise during or after execution of this contract will be settled solely by the FSPA binding arbitration process.

4. Any alterations or deviation from the enclosed specifications involving extra costs will only be executed upon written order and will become an extra charge over and above this contract.

**5. PRICING GOOD FOR 30 DAYS UNLESS SIGNED AND ACCEPTED.**

All work to be in compliance with the Florida Building Code and the County Health Department.

### ACCEPTANCE

The prices, specification, terms and conditions contained in this bid package are hereby accepted. We authorize the renovation project to be done.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)



State of Florida Pool Contractor, License # CPC1457968

## **Construction Specifications for Commercial Pool/Spa Deck**

### **JOBSITE**

Will remain as clean as possible during construction.

Will remain locked and secured at all times with no access to area while under construction.

Caution tape and signs will be posted at gates or points of entry.

Safety of workers and people close to the work area will remain the highest concern.

Inspections of any work should be done with the job supervisor present.

### **MATERIALS**

Materials may be stored on jobsite in a neat and orderly manner.

All materials will be used in strict accordance with manufacturer specifications.

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)



State of Florida Pool Contractor, License # CPC1457968

## Recent Paver/Coping References

Belle Biltmore Villas Oaks 150 Bellview Blvd Progressive Management	Belleair 727-773-9542	33756
Braeloch Village Randy Gill, Board President	Clearwater 727-726-9244	33761
Capri Lagoon Club 12000 Capri Circle No. Ann Aust/ Board President	Treasure Island 727-366-7314	33706
Clearwater Yacht Club 803 Bayway Blvd. Jack	Clearwater Beach 727-447-5135	33767
Glen Eagles 2600 Cypress Pond Road Citadel Property Management/ Jim Ranalo	Palm Harbor 727-937-7731	34683
Highland Lakes HOA 3300 MacGregor Drive Maintenance Director, Carl	Palm Harbor 727-643-4125	34683
Hillcrest Mobile Home Park 2346 Druid Road Park Manager, Debra	Clearwater 727-797-5432	33764
Palma Del Mar 2 6218 Palma Del Mar Blvd Qualified Property Management/Tracey	St. Petersburg 727-869-9700	33715
On Top of the World 2069 World Parkway Blvd E. Maintenance Manager, Dessa Barabba	Clearwater 727-799-3270 x-7726	33763
Penthouse Groves 1655 South Highland Ave. Progressive Property Management/Tom Reardon	Clearwater 727-773-9542	33756
Sandal Cove 1001 Bayshore Blvd Progressive Property Management/Catherine	Safety Harbor 727-773-9542	34695
Serendipity Homes 2661 Lotus Lane Jeff, Manager	Clearwater 727-784-2675	33761

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State of Florida Pool Contractor, License # CPC1457968

## Recent Paver/Coping Reference

Sunset Bay Townhomes 101 Windrush Blvd.  
CMC Property Management/Jennifer

Sheraton Sand Key 1160 Gulf Blvd  
Seaway Resorts/John Agliano

Sunset Harbor Townhomes 443 Pinellas Bayway  
HOA/Bill

Tortugas De Mar 2500 Gulf Blvd.  
CMC Property Management/Jennifer

Tarpon Shores R O Community 89 Rachel Drive  
Michael Kostares, Community Manager

Three Palms Point 400 64<sup>th</sup> Ave  
Mary/Property Manager

Indian Rocks Beach 33785  
727-535-2424

Clearwater Beach 33767  
727-593-6000

Tierra Verde 33715  
727-430-2531

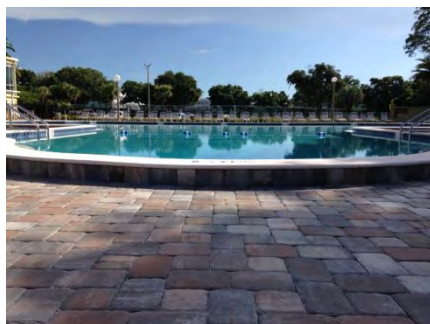
Belleair Beach 33786  
727-535-2424

Tarpon Springs 34689  
727-938-2600

St. Pete Beach 33706  
727-367-3650



Braelock Village | Clearwater, FL



On Top of the World | Clearwater, FL

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State of Florida Pool Contractor, License # CPC1457968



## 5 Year Workmanship Warranty

The Pool Works of Florida warrants its installation of all materials utilized in all of its construction/renovation projects. The intent of the warranty is to give assurance that all workmanship is completed in accordance with manufactures' specifications and installation guidelines. This warranty is for a period of (5) five years after completion of project.

This warranty excludes damage caused by structural failure, physical abuse and/or improper maintenance.

**The Pool Works of Florida, Inc.**

9191 130th Avenue North | Largo, FL 33773

Phone 727.938.8389 | Fax 727.938.5594 | [www.thepoolworks.net](http://www.thepoolworks.net)

# Tab 2

**THE PRESERVE AT WILDERNESS LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
The Preserve at Wilderness Lake Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of The Preserve at Wilderness Lake Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 16, 2020

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of The Preserve at Wilderness Lake Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,140,158.
- The change in the District's total net position in comparison with the prior fiscal year was \$61,409 an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial statements analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balance of \$1,863,507, an increase of \$7,962 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items, restricted for debt service, assigned to future capital expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

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

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

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

#### **Fund Financial Statements**

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

NET POSITION SEPTEMBER 30,		2019	2018
Current and other assets	\$	1,942,475	\$ 1,926,452
Capital assets, net		6,226,237	6,435,243
Total assets		8,168,712	8,361,695
Deferred Outflows of Resources		212,411	226,731
Current liabilities		171,063	170,152
Long-term liabilities		5,069,902	5,339,525
Total liabilities		5,240,965	5,509,677
Net position			
Net investment in capital assets		3,702,238	3,778,464
Restricted for debt service		46,778	40,166
Unrestricted		(608,858)	(739,881)
Total net position	\$	3,140,158	\$ 3,078,749

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		2019	2018
Revenues:			
Program revenues			
Charges for services	\$	2,092,030	\$ 2,050,929
Operating grants and contributions		10,159	5,566
General revenues			
Unrestricted investment earnings		23,040	13,003
Miscellaneous		-	37,157
Total revenues		2,125,229	2,106,655
Expenses:			
General government		129,681	137,553
Maintenance and operations		937,243	898,279
Culture and recreation		759,162	657,893
Interest		237,734	249,052
Total expenses		2,063,820	1,942,777
Change in net position		61,409	163,878
Net position - beginning		3,078,749	2,914,871
Net position - ending	\$	3,140,158	\$ 3,078,749

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$2,063,820. The costs of the District's activities were funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in investment earnings. In total, expenses increased from the prior fiscal year. The majority of the increase was the result of an increase in mulch installation, tree trimming, recreation management contract and capital outlay.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2019 exceeded appropriations by \$1,144. The over expenditures were not considered material by management and no budget amendment was deemed necessary. The over expenditures were funded by available fund balance.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$11,144,350 invested in infrastructure and improvement in progress. In the government-wide financial statements depreciation of \$4,918,113 has been taken, which resulted in a net book value of \$6,226,237. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2019, the District had \$5,075,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide homeowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact The Preserve at Wilderness Lake Community Development District's Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.

## **FINANCIAL STATEMENTS**

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and equivalents	\$ 1,446,984
Prepaid items	45,991
Deposits	28,750
Restricted assets:	
Investments	420,750
Capital assets:	
Depreciable, net	<u>6,226,237</u>
Total assets	<u>8,168,712</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	<u>212,411</u>
Total deferred outflows of resources	<u>212,411</u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	78,968
Accrued interest payable	92,095
Non-current liabilities:	
Due within one year	255,000
Due in more than one year	<u>4,814,902</u>
Total liabilities	<u>5,240,965</u>
 <b>NET POSITION</b>	
Net investment in capital assets	3,702,238
Restricted for debt service	46,778
Unrestricted	<u>(608,858)</u>
Total net position	<u>\$ 3,140,158</u>

See notes to the financial statements



**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary government:</u>				<u>Governmental Activities</u>
Governmental activities:				
General government	\$ 129,681	\$ 129,681	\$ -	\$ -
Maintenance and operations	937,243	937,243	-	-
Culture and recreation	759,162	535,617	-	(223,545)
Interest on long-term debt	237,734	489,489	10,159	261,914
Total governmental activities	<u>2,063,820</u>	<u>2,092,030</u>	<u>10,159</u>	<u>38,369</u>
General revenues:				
Unrestricted investment earnings				<u>23,040</u>
Total general revenues				<u>23,040</u>
Change in net position				61,409
Net position - beginning				<u>3,078,749</u>
Net position - ending				<u>\$ 3,140,158</u>

See notes to the financial statements

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash and equivalents	\$ 1,446,984	\$ -	\$ 1,446,984
Investments	-	420,750	420,750
Due from other funds	-	1	1
Prepaid items	45,991	-	45,991
Deposits	28,750	-	28,750
Total assets	<u>\$ 1,521,725</u>	<u>\$ 420,751</u>	<u>\$ 1,942,476</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 78,968	\$ -	\$ 78,968
Due to other funds	1	-	1
Total liabilities	<u>78,969</u>	<u>-</u>	<u>78,969</u>
Fund balances:			
Nonspendable:			
Prepaid items	45,991	-	45,991
Restricted for:			
Debt service	-	420,751	420,751
Assigned to:			
Future capital expenditures	933,093	-	933,093
Unassigned	463,672	-	463,672
Total fund balances	<u>1,442,756</u>	<u>420,751</u>	<u>1,863,507</u>
Total liabilities and fund balances	<u>\$ 1,521,725</u>	<u>\$ 420,751</u>	<u>\$ 1,942,476</u>

See notes to the financial statements

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Total fund balances - governmental funds \$ 1,863,507

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	11,144,350	
Accumulated depreciation	<u>(4,918,113)</u>	6,226,237

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

Accrued interest payable	(92,095)	
Deferred amount on refunding	212,411	
Bonds payable	<u>(5,069,902)</u>	<u>(4,949,586)</u>

Net position of governmental activities		<u>\$ 3,140,158</u>
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**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 1,566,779	\$ 489,489	\$ 2,056,268
Miscellaneous revenues	35,762	-	35,762
Interest	23,040	10,159	33,199
Total revenues	1,625,581	499,648	2,125,229
<b>EXPENDITURES</b>			
Current:			
General government	129,681	-	129,681
Maintenance and operations	791,029	-	791,029
Culture and recreation	633,650	-	633,650
Debt service:			
Principal	-	270,000	270,000
Interest	-	230,187	230,187
Capital outlay	62,720	-	62,720
Total expenditures	1,617,080	500,187	2,117,267
Excess (deficiency) of revenues over (under) expenditures	8,501	(539)	7,962
Fund balances - beginning	1,434,255	421,290	1,855,545
Fund balances - ending	\$ 1,442,756	\$ 420,751	\$ 1,863,507

See notes to the financial statements

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Amounts reported for governmental activities in the statement of activities  
are different because:

Net change in fund balances - total governmental funds	\$ 7,962
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.	62,720
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(271,726)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	270,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(377)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of deferred amount on refunding	(14,320)
Change in accrued interest	7,150
Change in net position of governmental activities	<u>\$ 61,409</u>

See notes to the financial statements

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

The Preserve at Wilderness Lake Community Development District ("District") was created on February 13, 2001, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance 01-05. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Board of Supervisors are elected by qualified electors who reside within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

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

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments, including debt service assessments and operations and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operations and maintenance assessments are levied by the District prior to the start of the fiscal year which begins on October 1 and ends on September 30. Operations and maintenance special assessments are imposed upon all benefited lands in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of Bonds issued by the District.

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on the Bonds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. Any unspent proceeds are required to be held in investments allowed in as specified in the Bond Indenture.

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

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

#### Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Furniture, Fixtures and Equipment	3-7
Buildings and Other Structures	10-40
Infrastructure	20-40

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

#### Unearned Revenue

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



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) Subject to the terms of the District's annual appropriations resolutions, all budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations Fund - Class Y	\$ 420,750	S&P AAAm	Weighted average of the fund portfolio: 24 days
Total Investments	<u>\$ 420,750</u>		

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

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

The Bond indenture limits the type of investments held using unspent Bond proceeds.

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Improvements in progress	\$ -	\$ 53,575	\$ -	\$ 53,575
Total capital assets, not being depreciated	-	53,575	-	53,575
Capital assets, being depreciated:				
Infrastructure	5,741,925	-	-	5,741,925
Buildings and other structures	4,433,566	-	-	4,433,566
Furniture, fixtures, and equipment	906,139	9,145	-	915,284
Total capital assets, being depreciated	11,081,630	9,145	-	11,090,775
Less accumulated depreciation for:				
Infrastructure	(1,999,506)	(146,214)	-	(2,145,720)
Buildings and other structures	(1,744,539)	(119,462)	-	(1,864,001)
Furniture, fixtures, and equipment	(902,342)	(6,050)	-	(908,392)
Total accumulated depreciation	(4,646,387)	(271,726)	-	(4,918,113)
Total capital assets, being depreciated, net	6,435,243	(262,581)	-	6,172,662
Governmental activities capital assets, net	\$ 6,435,243	\$ (209,006)	\$ -	\$ 6,226,237

Depreciation expense was charged to the maintenance and operations function/program.

## NOTE 6 – LONG-TERM LIABILITIES

### **Series 2012 Capital Improvement Revenue Refunding Bonds**

In March 2012, the District issued \$2,195,000 of Capital Improvement Revenue Refunding Bonds, Series 2012. The Series 2012 Bonds consist of multiple term Bonds due May 1, 2022 – 2033 with interest rates ranging from 2.375% to 5.375%. The Bonds were issued to refund a portion of the District's outstanding Capital Improvements Revenue Bonds, Series 2002A (the "Refunded Bonds"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2013 through May 1, 2033.

A portion of the Series 2012 Bonds maturing after May 1, 2022 are subject to redemption at the option of the District prior to maturity. The Series 2012 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 Bond Indenture. This occurred during the current fiscal year as the District prepaid \$5,000 of the Series 2012 Bonds. See Note 9 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2019.

### **Series 2013 Capital Improvement Revenue Refunding Bonds**

In July 2013, the District issued \$4,470,000 of Capital Improvement Revenue Bonds, Series 2013 consisting of multiple term Bonds due May 1, 2025 – 2034 with interest rates ranging from 1.35% to 4.25%. The Bonds were issued to refund the District's outstanding Capital Improvement Revenue Bonds, Series 2004 (the "Refunded Bonds"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November. Principal on the Bonds is to be paid serially commencing May 1, 2013 through May 1, 2034.

A portion of the Series 2013 Bonds maturing after May 1, 2023 are subject to redemption at the option of the District prior to maturity. The Series 2013 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 Bond Indenture. This occurred during the current fiscal year as the District prepaid \$10,000 of the Series 2013 Bonds. See Note 9 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2019.

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b><u>Governmental activities</u></b>					
Bonds payable:					
Series 2012	\$ 1,700,000	\$ -	\$ 85,000	\$ 1,615,000	\$ 80,000
Series 2013	3,645,000	-	185,000	3,460,000	175,000
Less: original discount	(5,475)	-	(377)	(5,098)	-
Total	<u>\$ 5,339,525</u>	<u>\$ -</u>	<u>\$ 269,623</u>	<u>\$ 5,069,902</u>	<u>\$ 255,000</u>

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

At September 30, 2019, the scheduled debt service requirements on the long - term debt were as follows:

Year ending, September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 255,000	\$ 221,028	\$ 476,028
2021	265,000	212,115	477,115
2022	275,000	202,170	477,170
2023	290,000	191,533	481,533
2024	300,000	179,665	479,665
2025-2029	1,745,000	688,501	2,433,501
2030-2034	1,945,000	255,829	2,200,829
Total	<u>\$ 5,075,000</u>	<u>\$ 1,950,841</u>	<u>\$ 7,025,841</u>

**NOTE 7 – MANAGEMENT COMPANY**

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

**NOTE 8 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial insurance coverage during the last three years.

**NOTE 9 – SUBSEQUENT EVENTS****Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$15,000 of the Series 2012 Bonds and \$15,000 of the Series 2013 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 1,579,936	\$ 1,566,779	\$ (13,157)
Miscellaneous revenues	30,000	35,762	5,762
Interest	6,000	23,040	17,040
Total revenues	<u>1,615,936</u>	<u>1,625,581</u>	<u>9,645</u>
<b>EXPENDITURES</b>			
Current:			
General government	140,215	129,681	10,534
Maintenance and operations	861,171	791,029	70,142
Culture and recreation	614,550	633,650	(19,100)
Capital outlay	-	62,720	(62,720)
Total expenditures	<u>1,615,936</u>	<u>1,617,080</u>	<u>(1,144)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	8,501	<u>\$ 8,501</u>
Fund balance - beginning		<u>1,434,255</u>	
Fund balance - ending		<u>\$ 1,442,756</u>	

See notes to required supplementary information

**THE PRESERVE AT WILDERNESS LAKE COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2019 exceeded appropriations by \$1,144. The over expenditures were not considered material by management and no budget amendment was deemed necessary. The overexpenditures were funded by available fund balance.



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

To the Board of Supervisors  
The Preserve at Wilderness Lake Community Development District  
Pasco County, 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 of the governmental activities and each major fund of The Preserve at Wilderness Lake Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 16, 2020.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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



**Purpose of this Report**

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

June 16, 2020



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors  
The Preserve at Wilderness Lake Community Development District  
Pasco County, Florida

We have examined The Preserve at Wilderness Lake Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

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

June 16, 2020



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## **MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
The Preserve at Wilderness Lake Community Development District  
Pasco County, Florida

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of The Preserve at Wilderness Lake Community Development District ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 16, 2020.

### **Auditor's Responsibility**

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

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 16, 2020, should be considered in conjunction with this management letter.

### **Purpose of this Letter**

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

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

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

We wish to thank The Preserve at Wilderness Lake Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 16, 2020

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

# Tab 3

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

The emergency meeting of the Board of Supervisors of the Preserve at Wilderness Lake Community Development District was held on **Thursday, May 28, 2020 at 4:06 P.M.** conducted by means of communications media technology telephone pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

James Estel	<b>Board Supervisor, Chairman</b>
Beth Edwards	<b>Board Supervisor, Assistant Secretary</b>
Scott Diver	<b>Board Supervisor, Assistant Secretary</b>
Sam Watson	<b>Board Supervisor, Assistant Secretary</b>

Also present Via Zoom were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Tish Dobson	<b>Lodge Manager, Preserve at Wilderness Lake</b>
John Vericker	<b>District Counsel; Straley, Vericker &amp; Robin</b>

Audience

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Huber called the meeting to order confirming a quorum for the meeting.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Audience comments suspended until the BOS discusses items on the agenda.

**THIRD ORDER OF BUSINESS**

**Presentation of EGIS recommendations on  
Re-Opening Gyms & Fitness Centers**

Mr. Huber presented the EGIS recommendations as guidance for the re-opening plan.

Ms. Dobson spoke about her staff wearing PPE's and said she feels it is their choice to wear them, she also spoke about softly encouraging physical distancing of the residents.

Ms. Dobson is requesting permission for the nail tech to continue her long-term, nonresidents, to use her services in the club house.

**FOURTH ORDER OF BUSINESS**

**Presentation of Lodge Manager's  
Recommendations on Additional Amenities  
Reopening**

Ms. Dobson presented her recommendations on opening additional amenities. Ms. Dobson suggested allowing her staff members to make changes our side of the CDD meetings. The Board decided to table this discussion to the June 3, 2020 meeting as there are several other things to discuss regarding this suggestion.

Mr. Edwards had questions about activity center and rentals/events. Ms. Dobson advised that she would set up stations and do rsvp's for events. Ms. Edwards would like the words "lodge sponsored" before the word gathering in her list of restrictions so residents are not confused.

Mr. Vericker asked if there will be a cleaning log kept, Ms. Dobson assured him that there will be a daily log with the date, time and staff member that will be cleaning the noted area.

Mr. Estel thanked Ms. Dobson for her hard work and recommendations and has no additions.

Mr. Diver would like to set a number of residents allowed in the gym area in order to maintain social distancing.

Mr. Estel requested to table the allowance of having the nail tech to allow her long term, nonresidents for the next meeting.

Several audience members expressed their gratitude with the BOS and Ms. Dobson for taking the time to have this emergency meeting and the time Ms. Dobson spent putting everything together for the re-opening of amenities.

On a Motion by Mr. Weissing, seconded by Mr. Diver, with all in favor, the Board of Supervisors approved the Lodge Managers recommendations for re-opening the additional amenities, with changes, allowing the Nail Technician to have non-resident clients while conducting business in the clubhouse for the Preserve at Wilderness Lake Community Development District.

**FIFTH ORDER OF BUSINESS**

**Supervisor Requests**

No Supervisor Requests at this time.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

On a Motion by Ms. Edwards, seconded by Mr. Weissing, with all in favor, the Board of Supervisors adjourned the meeting at 5:05 p.m., for the Preserve at Wilderness Lake Community Development District.

\_\_\_\_\_  
Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman



# Tab 4

**MINUTES OF MEETING**

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

The special meeting of the Board of Supervisors of the Preserve at Wilderness Lake Community Development District was held on **Wednesday June 3, 2020 at 9:30 A.M.** conducted by means of communications media technology telephone pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

James Estel	<b>Board Supervisor, Chairman</b>
Lou Weissing	<b>Board Supervisor, Vice Chairman</b>
Beth Edwards	<b>Board Supervisor, Assistant Secretary</b>
Scott Diver	<b>Board Supervisor, Assistant Secretary</b>
Sam Watson	<b>Board Supervisor, Assistant Secretary</b>

Also present Via Zoom were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Tish Dobson	<b>Lodge Manager, Preserve at Wilderness Lake</b>
John Vericker	<b>District Counsel; Straley, Vericker &amp; Robin</b>
Greg Woodcock	<b>Cardno</b>
Pete Lucadano	<b>Red Tree Landscape</b>
Chuck Burnite	<b>GHS Environmental</b>

Audience

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Huber called the meeting to order confirming a quorum for the meeting.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Rich Farm relayed to the Board how great of a job Ms. Dobson has done with the re-opening of the amenities.

**THIRD ORDER OF BUSINESS**

**Discussion of Full Phase Re-Opening**

A lengthy discussion ensued between all board members regarding Full Phase Re-opening.

Ms. Edwards requested a definition of "Emergency Meeting" from District Counsel. Mr. Vericker explained that an Emergency Meeting can be called at any time as long as there is a 24-hour advance notice given to the Board of Supervisors. The legal ad can be run after the fact of an Emergency Meeting unlike a regular or special meeting.

Mr. Estel asked Mr. Vericker to explain the current rules of procedure that allow the Chair or Vice Chair to call these meetings.

Mr. Diver mentioned that The Preserve at Wilderness Lake CDD has never held an emergency meeting and that he would like these kinds of meetings to be called only when at least two board members are in agreement.

Ms. Edwards asked District Counsel how the CDD should address future updates from Government.

Mr. Vericker suggests authorizing the Chair/Vice Chair authority to make these changes or advertise additional updates.

On a Motion by Mr. Diver, seconded by Ms. Edwards, with all in favor, the Board of Supervisors approved all actions from the Emergency meeting for the Preserve at Wilderness Lake Community Development District.

Further discussion ensued regarding Staff making changes to re-open.

Ms. Edwards does not want one Board member to have sole ability to make changes, included Vice Chair at this point. Mr. Weissing suggested if there is any action taken there must be concurrence by the Chair/Vice Chair. This was added to the original motion.

On a Motion by Ms. Edwards, seconded by Mr. Diver, with all in favor, the Board of Supervisors authorizes the "Management Team" to re-open and will require concurrence from Chair & Vice Chair. This must include all Federal requirements & guidelines pursuant the latest updates given by Governor DeSantis for the Preserve at Wilderness Lake Community Development District.

#### FOURTH ORDER OF BUSINESS

#### Review of May 2020 PSA Report

Several proposals were presented by Ms. Dobson and the following discussion ensued.

Ms. Edwards wanted recommendations from Ms. Dobson on which proposals to approve.

Ms. Dobson informed the board of the Red Tree proposal for Hardwood tree pruning is \$1925 which is equal to \$250 per tree. She also mentioned that there are trees on the main boulevard that have limbs hanging low and are hit by heavy trucks driving by. Ms. Dobson will have a tree inventory by July's meeting.

On a Motion by Mr. Diver, seconded by Mr. Weissing, with all in favor, the Board of Supervisors approved up to 20 trees for Main Blvd. @ \$5,500.00 for the Preserve at Wilderness Lake Community Development District.

On a Motion by Mr. Weissing, seconded by Mr. Diver, with all in favor, the Board of Supervisors approved the Red Tree proposal @ \$1925 for Hardwood tree pruning with a total of 7 trees, for the Preserve at Wilderness Lake Community Development District.

## FIFTH ORDER OF BUSINESS

### GHS Environmental Report

Ms. Dobson introduced the current issues included in the GHS report and hers. Multiple violations were presented at this time. Mr. Burnite brought it to the board's attention that Texas Aquatics are concerned with putting their machinery in the Wetland T area.

Ms. Edwards asked Ms. Dobson for an update on new plant enhancements.

Mr. Watson requests to replace an area with a new tree and the wetlands team will replace it as Red Tree will not replace it or pay for it. Ms. Edwards asked Ms. Dobson to speak with Pete L about this issue as it has occurred in the past.

Mr. Diver asked about the hedge fill in on Oakhurst, wondering if it is still up to the Board.

## SIXTH ORDER OF BUSINESS

### Lodge Manager's Report

Ms. Dobson presented her Managers report to the Board of Supervisors.

Mr. Watson asked Ms. Dobson about the woods area and asked if there were any further updates.

Ms. Edwards would like an update on the Sauna, Haley's return and activities for the summer. Ms. Dobson informed Ms. Edwards that the sauna is still not open along with the showers and movie theater.

The Board directed to move ahead with the first part of sidewalk cleaning/pressure washing for 2020 equaling \$3,400.00.

Discussion of bringing back Boot Camps, Fitness Center and Yoga outside to residents ensued.

On a Motion by Mr. Estel, seconded by Mr. Weissing, with all in favor, the Board of Supervisors approved residents bringing guests to bootcamps, yoga, and tennis using the same waiver that is being used at the pool for the Preserve at Wilderness Lake Community Development District.

On a Motion by Ms. Edwards, seconded by Mr. Weissing, with all in favor, the Board of Supervisors approved new playground mats not to exceed \$1,000.00 for the Preserve at Wilderness Lake Community Development District.

On a Motion by Mr. Estel, opposed by Mr. Weissing, Mr. Watson, Mr. Diver and Ms. Edwards, the Board of Supervisors have denied the motion to allow residents to bring guests to the pool once the repairs "coping" have been completed for the Preserve at Wilderness Lake Community Development District.

## SEVENTH ORDER OF BUSINESS

### District Engineer's Report

Mr. Woodcock updated the Board on the pool coping issues in relation to pavers estimated at \$12,000.00 and presented proposals for the culvert cleaning with the lowest proposal so far of \$6,000.00.

On a Motion by Mr. Weissing, seconded by Ms. Edwards, the Board of Supervisors have approved a budget not to exceed \$20,000, as amended by Ms. Edwards, for the lap pool and lagoon repairs, with Mr. Watson as liaison, for the Preserve at Wilderness Lake Community Development District.

On a Motion by Mr. Weissing, seconded by Ms. Edwards, the Board of Supervisors have approved a budget not to exceed \$6,000, for the culvert cleaning with Mr. Diver as liaison for the Preserve at Wilderness Lake Community Development District.

**The Board of Supervisors took a recess at 11:34 a.m.**

**The Board of Supervisors reconvened with all Board members at 11:46 a.m.**

## EIGHTH ORDER OF BUSINESS

### Consideration of the Minutes of the Board of Supervisors' Meeting held on May 6, 2020

On a Motion by Mr. Diver, seconded by Mr. Estel, the Board of Supervisors have approved the Minutes of the Board of Supervisors' Meeting held on May 6, 2020, as amended, for the Preserve at Wilderness Lake Community Development District.

## NINTH ORDER OF BUSINESS

### Consideration of the Minutes of the Board of Supervisors' Meeting held on May 11, 2020

On a Motion by Mr. Diver, seconded by Mr. Estel, the Board of Supervisors have approved the Minutes of the Board of Supervisors' Meeting held on May 11, 2020, as amended, for the Preserve at Wilderness Lake Community Development District.

**TENTH ORDER OF BUSINESS**

**Consideration of the Operation &  
Maintenance Expenditures for April 2020**

On a Motion by Ms. Edwards, seconded by Mr. Weissing, the Board of Supervisors have approved the Operation & Maintenance Expenditures for April 2020 in the amount of \$95,455.17, for the Preserve at Wilderness Lake Community Development District.

**ELEVENTH ORDER OF BUSINESS**

**District Manager Report**

Mr. Huber announced that the next meeting will be held on July 1, 2020 at 9:30 a.m.

**TWELVETH ORDER OF BUSINESS**

**Supervisors Requests**

Ms. Edwards asked Ms. Dobson is she has had any feed back from residents regarding the opening of yoga & bootcamp.

Mr. Watson asked if any one had heard of the underground WLP FB Website.

Mr. Weissing mentioned to the Board that he is unhappy with GHS. Ms. Edwards suggested having Cardno review GHS to see about the wetland "T". Mr. Weissing would like to be the liaison during this review.

Mr. Weissing stated that he would like to adopt a resolution in support of our fellow citizens & our country. He said we all know about the troubles that are uncivil and unrest in this country. He does not think we have anything to do but we want to offer more than our personal thoughts & prayers. We want to stand together with other communities.

Ms. Edwards said that his statement was very vague and asked for more of a detailed explanation on what he would like to Board to say.

Mr. Weissing said that it is a matter of national community and that he is not suggesting that the Board or community endorse in "Black Lives Matter" or any other particular political thing but all of us are part of a nation, a government entity because the Board represents 1900 citizens of the United States. Mr. Weissing mentioned that the United States is in pain and that he wants to stand with our Nation and be in support of the distress of our Country.

On a Motion by Mr. Estel, seconded by Mr. Diver, with all in favor, the Board of Supervisors adjourned the meeting at 1:01 p.m., for the Preserve at Wilderness Lake Community Development District.

182 Assistant Secretary

Chairman/Vice Chairman

DRAFT

# Tab 5



# The Preserve at Wilderness Lake Community Development District

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DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## **Operation and Maintenance Expenditures May 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2020 through May 31, 2020.

The total items being presented:           **\$80,828.30**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

**The Preserve at Wilderness Lake Community Development District**

Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Code	Invoice Amount	Page #
A Total Solution, Inc. (ATS)	012068	00014397	Monthly Service Maintenance Agreement 02/20	Security Systems Maintenance	\$ 600.00	1
A Total Solution, Inc. (ATS)	012068	00014398	Monthly Service Maintenance Agreement 03/20	Security Systems Maintenance	\$ 600.00	2
A Total Solution, Inc. (ATS)	012068	00014599	Monthly Service Maintenance Agreement 04/20	Security Systems Maintenance	\$ 600.00	3
A Total Solution, Inc. (ATS)	012068	00014613	Monthly Service Maintenance Agreement 05/20	Security Systems Maintenance	\$ 600.00	4
AlSCO, Inc.	012103	LTAM855572	Linen & Mat Service 05/20	Facility Supplies - Spa	\$ 123.42	5
Beth Edwards	012082	BE050620	Board of Supervisors Meeting 05/06/20	Supervisor Fees	\$ 200.00	6
Beth Edwards	012094	BE051120	Board of Supervisors Meeting 05/11/20	Supervisor Fees	\$ 200.00	7
Charles L. Weissing	012091	LW050620	Board of Supervisors Meeting 05/06/20	Supervisor Fees	\$ 200.00	6
Charles L. Weissing	012102	LW051120	Board of Supervisors Meeting 05/11/20	Supervisor Fees	\$ 200.00	7
City Electric Supply Company	012069	LOL/132412	4 Fusion 26w Light Bulbs for Theater 04/20	Maintenance & Repair - Lodge	\$ 15.40	8
City Electric Supply Company	012069	LOL/135983	2 Fusion 26w Light Bulbs for Theater 04/20	Maintenance & Repair - Lodge	\$ 7.70	10
Cool Coast Heating & Cooling Inc	012070	4326	A/C Maintenance & Repairs 09/19	Maintenance & Repair - Lodge	\$ 629.00	11
Duke Energy	012081	60574 01168 04/20	Herons Glen Sign 04/20	Electric Utility Service	\$ 15.15	12
Duke Energy	012081	83196 80556 04/20	Herons Wood Sign 04/20	Electric Utility Service	\$ 14.85	15
Duke Energy	012071	91468 53580 04/20	Summary Bill 04/20	Electric Utility Service	\$ 11,749.53	18
Duke Energy	012093	94409 44391 04/20	Summary Bill 04/20	Electric Utility Service	\$ 1,082.22	21

**The Preserve at Wilderness Lake Community Development District**

Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Code	Invoice Amount	Page #
Fitness Logic, Inc.	012104	95840	Monthly Maintenance 05/20	Fitness Equipment Preventative	\$ 110.00	29
Florida Department of Revenue	012084	61-8014999201-4 04/20	Sales & Use Tax 04/20	Sales Tax Payable	\$ 12.38	30
Frontier Communications	012072	239-159-2085-030513-5 04/20	Fios Internet 04/20	Telephone, Fax & Internet	\$ 120.98	32
Frontier Communications	012072	813-995-2437-061803-5 04/20	813-995-2437 Phone Service 04/20	Telephone, Fax & Internet	\$ 757.20	35
Frontier Communications	012072	813-995-2907-040103-5 04/20	Frontier Phone and Internet 04/20	Telephone, Fax & Internet	\$ 62.25	39
Gary Joiner, Pasco County Property	012086	Annual Fee FY 20/21	Non-Ad Valorem Assessment Fee 20/21	Tax Collector / Property Appraiser	\$ 150.00	42
GHS Environmental	012085	2020-304	Monthly Aquatic Weed Control Program 04/20	Lake & Wetlands Management	\$ 4,165.00	43
Grau & Associates	012096	19630	Audit FYE 09/30/2019	Auditing Services	\$ 1,500.00	44
Harris Romaner Graphics	012097	19970	Maintenance & Repairs Lodge Activity Center 05/20	Maintenance & Repair - Lodge	\$ 325.00	45
Harris Romaner Graphics	012105	19981	Boating Equipment Sign Installed 05/20	Maintenance & Repair - Lodge	\$ 145.00	46
James Estel	012083	JE050620	Board of Supervisors Meeting 05/06/20	Supervisor Fees	\$ 200.00	6
James Estel	012095	JE051120	Board of Supervisors Meeting 05/11/20	Supervisor Fees	\$ 200.00	7
Jerry Richardson	012073	1357	Monthly Hog Removal Service 04/20	Wildlife Management Services	\$ 600.00	47
Jerry Richardson	012106	1365	Monthly Hog Removal Service 05/20	Wildlife Management Services	\$ 1,200.00	48
Pasco County Utilities	012087	Summary Water 04/20	Summary Water Billing 04/20	Water Utility Service	\$ 1,270.95	49

**The Preserve at Wilderness Lake Community Development District**

Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Code	Invoice Amount	Page #
Performance Standard Assurance, Inc. Preserve at Wilderness Lake CDD	012107	1094	May 14th Landscape Inspection 05/20	Field Operations	\$ 1,100.00	57
	CD252	Debit Card Replenishment				
			Lowes	Various	\$ 80.48	60
			Lowes	Maintenance & Repair - Lodge	\$ 39.36	61
			Lowes	Maintenance & Repair - Lodge	\$ 38.33	62
			Dunkin Donuts	Office Supplies	\$ 25.00	63
			Lowes	Maintenance & Repair - Lodge	\$ 60.66	64
			Sherwin Williams	Athletic/ Park Court / Field Repairs	\$ 155.85	65
			Accurate Signs on Time	Office Supplies	\$ 300.00	66
			Amazon	Resident Services	\$ 12.99	70
			Badges of Honor / A-Ok Trophies	Office Supplies	\$ 144.00	72
			Lowes	Various	\$ 367.34	73
			Pet Supplies Plus	Nature Center	\$ 89.86	74
			Sam' Club	Resident Services	\$ 19.96	75
			Walmart	Various	\$ 81.31	76

**The Preserve at Wilderness Lake Community Development District**

Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Code	Invoice Amount	Page #
ProPet Distributors, Inc.	012074	129564	Dogipot Smart Litter Pick Up Bags/Dogipot Station 05/20	Various	\$ 1,027.00	77
ReadyRefresh by Nestle	012108	10E0006240923	Bottled Water Service 05/20	Resident Services	\$ 12.99	79
RedTree Landscape Systems, LLC	012076	3572	Irrigation Repair 11/19	Irrigation Repair	\$ 90.00	80
RedTree Landscape Systems, LLC	012076	3698	Poinsettias for Lodge & Pool Deck 12/19	Various	\$ 486.98	82
RedTree Landscape Systems, LLC	012076	3712	Irrigation Repair 12/19	Irrigation Repair	\$ 442.00	83
RedTree Landscape Systems, LLC	012076	3721	Irrigation Repair 12/19	Irrigation Repair	\$ 515.16	84
RedTree Landscape Systems, LLC	012076	4587	Irrigation Repair 04/20	Irrigation Repair	\$ 224.00	85
RedTree Landscape Systems, LLC	012076	4588	Irrigation Repair 04/20	Irrigation Repair	\$ 180.00	86
RedTree Landscape Systems, LLC	012076	4603	Removal of Dead Palm Tree Wild Oak Lane 04/20	Tree Trimming Services	\$ 450.00	87
RedTree Landscape Systems, LLC	012076	4604	Monthly Pest Control 04/20	Landscape - Pest Control	\$ 1,165.00	88
RedTree Landscape Systems, LLC	012076	4605	Sod Fertilization 04/20	Landscape - Fertilization	\$ 4,275.00	89
RedTree Landscape Systems, LLC	012109	4649	Landscape Maintenance/Irrigation	Various	\$ 15,000.00	90
RedTree Landscape Systems, LLC	012109	4759	Removal of Dead Pine Tree Across from Clubhouse 05/20	Tree Trimming Services	\$ 650.00	91
Rizzetta & Company, Inc.	012075	INV0000049310	District Management Fees 05/20	District Management	\$ 6,141.67	92

**The Preserve at Wilderness Lake Community Development District**

Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check #	Invoice Number	Invoice Description	Code	Invoice Amount	Page #
Rizzetta Amenity Services, Inc.	012098	INV00000000007501	Amenity Management 05/20	Management Contract - Payroll	\$ 8,554.19	93
Rizzetta Amenity Services, Inc.	012098	INV00000000007532	Out of Pocket Expenses 04/20	Payroll Reimbursement - Mileage	\$ 52.02	94
Rizzetta Technology Services	012077	INV0000005835	Website Hosting Services 05/20	Website Fees & Maintenance	\$ 175.00	95
Robert Scott Diver	012080	SD050620	Board of Supervisors Meeting 05/06/20	Supervisor Fees	\$ 200.00	6
Robert Scott Diver	012092	SD051120	Board of Supervisors Meeting 05/11/20	Supervisor Fees	\$ 200.00	7
Samuel Watson	012090	SW050620	Board of Supervisors Meeting 05/06/20	Supervisor Fees	\$ 200.00	6
Samuel Watson	012101	SW051120	Board of Supervisors Meeting 05/11/20	Supervisor Fees	\$ 200.00	7
Suncoast Pool Service	012110	6261	Pool & Spa Service 05/20	Pool Service Contract	\$ 2,400.00	96
Sysco West Coast Florida, Inc.	012088	337151179	Food/Beverage/Resident Services Supplies 05/20	Various	\$ 506.58	97
Sysco West Coast Florida, Inc.	012111	337158848	COVID-19 Supplies 05/20	Lodge - Facility Janitorial Supplies	\$ 9.30	99
Sysco West Coast Florida, Inc.	012111	337163125	COVID-19 Related Supplies 05/20	Resident Services	\$ 101.96	100
Sysco West Coast Florida, Inc.	012111	337168359	Food/Beverage/Resident Services Supplies 05/20	Various	\$ 447.68	101
Tropicare Termite & Pest Control, Inc.	012089	87501	Interior/Exterior/Perimeter Treatment 05/20	Maintenance & Repair - Lodge	\$ 150.00	103
Tropicare Termite & Pest Control, Inc.	012099	87554	Annual Ant Treatment Lodge/Pool/Playground 05/20	Maintenance & Repair - Lodge	\$ 595.00	105

**The Preserve at Wilderness Lake Community Development District**

**Paid Operation & Maintenance Expenditures**

**May 1, 2020 Through May 31, 2020**

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Code</u>	<u>Invoice Amount</u>	<u>Page #</u>
Tropicare Termite & Pest Control, Inc.	012099	87555	Annual Ant Treatment-Fox Grove Park 05/20	Maintenance & Repair - Lodge	\$ 175.00	106
Tropicare Termite & Pest Control, Inc.	012099	87556	Annual Ant Treatment-Whisper Wind/Blue Spring Park 05/20	Maintenance & Repair - Lodge	\$ 175.00	107
Tropicare Termite & Pest Control, Inc.	012099	87557	Annual Ant Treatment-Tower Road Park 05/20	Maintenance & Repair - Lodge	\$ 175.00	108
US Bank	012100	5717231	Trustee Fee Series 2012 04/01/20 - 03/31/21	Trustee Fees	\$ 4,094.50	109
Vanguard Cleaning Systems of Tampa Bay	012078	91579	Monthly Service Charge 05/20	Lodge - Facility Janitorial Services	\$ 1,500.00	111
Verizon Wireless	012079	9853013993	Cell Phone Service 04/20	Telephone, Fax & Internet	<u>\$ 86.10</u>	112
<b>Report Total</b>					<b><u>\$ 80,828.30</u></b>	

# The Preserve at Wilderness Lake Community Development District

## Reserve Fund Expenditures

October 1, 2019 Through May 31, 2020

Vendor Name	Check #	Invoice	Invoice Description	Code	Invoice Amount
Welch Tennis Courts, Inc.	011737	3402	Resurfacing Tennis Courts 10/19	Capital	\$ 1,950.00
				Reserves	
Welch Tennis Courts, Inc.	011747	3416	Balance Due - Resurfacing	Capital	\$ 1,950.00
			Tennis Courts 10/19	Reserves	
Cool Coast Heating & Cooling Inc	011762	4339	Install New A/C Unit 09/19	Capital	\$ 6,998.00
				Reserves	
Gulf Coast Tractor & Equipment	011878	010820	Purchase Kubota RTV500 Utility Vehicle 01/20	Capital	\$ 8,784.50
				Reserves	
Welch Tennis Courts, Inc.	011957	3570	Balance Due Light Fixture Replacement 01/20	Capital	\$ 1,400.00
				Reserves	
Florida Courts, Inc.	012017	4133	Refurbish Lines on Existing Tennis Courts 03/20	Capital	\$ 700.00
				Reserves	
Great Britain Tile, Inc.	012007	29331	Aerobics Room Flooring Remodel 01/20	Capital	\$ 8,774.90
				Reserves	
Gulf Coast Tractor & Equipment	011994	010819	Windshield for Kubota RTV500 Gator 01/19	Capital	\$ 489.00
				Reserves	
Radarsign, LLC	011981	10268	Radar Sign, Speed Limit Sign 02/20	Capital	\$ 3,407.00
				Reserves	
RedTree Landscape Systems, LLC	012021	4307	Irrigation Repair 03/20	Capital	\$ 2,216.58
				Reserves	
RedTree Landscape Systems, LLC	012010	RedTree Summ 02/20	Invoice Summary 02/20	Capital	\$ 5,859.00
				Reserves	
Worthmann LLC	012025	1213	Balance Due HVAC Units Fitness Center Project 03/20	Capital	\$ 59,975.00
				Reserves	
Gulf Coast Tractor & Equipment	012029	200-202290	Installed Windshield Kubota 03/20	Capital	\$ 489.00
				Reserves	
Harris Romaner Graphics	012049	19932	Private Residence 18 x 18 Sign Installed 04/20	Capital	\$ 120.00
				Reserves	
Harris Romaner Graphics	012049	19934	Restore Playground Equipment (3) 04/20	Capital	\$ 4,600.00
				Reserves	



# **The Preserve at Wilderness Lake Community Development District**

## **Reserve Fund Expenditures**

October 1, 2019 Through May 31, 2020

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Code</u>	<u>Invoice Amount</u>
Upbeat, Inc.	012053	619972	30 Gallon Trash Receptacle, Push Door Top (1) 03/20	Capital Reserves	\$ 912.46
Upbeat, Inc.	012053	620018	Standard Park Grill, Inground Mount 03/20	Capital Reserves	\$ 360.00
<b>Reserve Expenditure Total</b>					<b><u>\$ 108,985.44</u></b>