



***THE PRESERVE AT WILDERNESS LAKE
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

Regular Meeting

***Wednesday
July 5, 2023
9:30 a.m.***

***Location:
The Preserve at Wilderness Lake,
located in the Activities Center at
21320 Wilderness Lake Boulevard,
Land O' Lakes, FL 34637.***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

The Preserve at Wilderness Lake Community Development District

250 International Parkway, Suite 208
Lake Mary FL 32746
321-263-0132

Board of Supervisors
The Preserve at Wilderness Lake Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of The Preserve at Wilderness Lake Community Development District is scheduled for **Thursday, July 6, 2023, at 9:30 a.m.** at **The Preserve at Wilderness Lake, located in the Activities Center at 21320 Wilderness Lake Boulevard, Land O' Lakes, FL 34637.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-285 or tdobson@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

Tish Dobson

Tish Dobson
District Manager

District: **THE PRESERVE AT WILDERNESS LAKE COMMUNITY
DEVELOPMENT DISTRICT**

Date of Meeting: Wednesday, July 5, 2023
Time: 9:30 AM
Location: The Preserve at Wilderness Lake
Lodge, 21320 Wilderness Lake
Blvd., Land O' Lakes, FL 34637

Call-in Number: +1 (929) 205-6099

Meeting ID: 913 989 9080

Passcode: 842235

Zoom Link:

<https://vestapropertyservices.zoom.us/j/9139899080?pwd=aFdWVzFxb3Y0L2w4eG9VTnZRakl0UT09>

Revised Agenda

- I. Call to Order/Roll Call**
- II. Pledge of Allegiance**
- III. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
- IV. Supervisor Comments**
- V. Staff Reports**
 - A. Landscaping & Irrigation
 1. Landscape Inspection Reports – May 11th & June 8th [Exhibit 1](#)
 2. **RedTree Irrigation Inspection Report** [Exhibit 2](#)
 3. RedTree Irrigation Proposal Tracker
 4. RedTree Proposals (if any)
 - a. Landscape Installation – Lakewood Retreat Monument [Exhibit 3](#)
 - B. Aquatic Services
 1. GHS Environmental Report [Exhibit 4](#)
 - C. District Engineer [Exhibit 5](#)
 - D. District Counsel
 - E. Community Manager
 1. Presentation of Community Manager Report – *To Be Distributed*
 - F. District Manager
 1. Presentation of District Manager & Field Operations Report – *To Be Distributed*

VI. Consent Agenda

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held May 3, 2023 [Exhibit 6](#)
- B. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held May 24, 2023 [Exhibit 7](#)
- C. **Consideration for Acceptance – The May 2023 Unaudited Financial Report** [Exhibit 8](#)
- D. Consideration for Acceptance – The May 2023 Operations & Maintenance Expenditures – *To Be Distributed*
- E. Ratification of A Total Solution Inc. Access Control Cards Proposal [Exhibit 9](#)
- F. Ratification of RedTree Irrigation Repair Proposal [Exhibit 10](#)

VII. Business Items

- A. Discussion of Parking Policy – *To Be Distributed*
- B. Discussion of Fitness Classes in the Activities Center
- C. Presentation of Project Tracker – *To Be Distributed*
- D. Presentation of FY 2022 Final Audit Report [Exhibit 11](#)

VIII. Supervisors Requests

IX. Audience Comments – New Business

X. Next Meeting Quorum Check: August 2, 9:30 AM – Budget Public Hearing

Beth Edwards	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Agnieszka Fisher	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Bryan Norrie	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Holly Ruhlig	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Heather Hepner	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

XI. Adjournment

EXHIBIT 1

PSA _____ HORTICULTURAL

Landscape Consulting & Contract Management
"Protecting Your Landscape Investment"

8431 Prestwick Place
Trinity, FL 34655

LANDSCAPE INSPECTION RESULTS

Date:	May 11, 2023
Client:	Preserve at Wilderness Lake Community Development District
Attended by:	CDD Management-Beth Edwards, Tish Dobson Redtree Landscape Systems-John Burkett PSA Horticultural-Tom Picciano

This landscape inspection report and subsequent ones will serve as a both a benchmark of current landscape maintenance concerns and the progress toward corrective actions. It will also serve as a deficiency list of items that should be addressed under the current landscape agreement.

These items must be completed by May 30, 2023. Notify PSA in writing upon their completion, via fax or email, on or before 9 am on May 31, 2023. Contractor must initial the bottom of each page and sign at the bottom of the last page. The reason for any uncompleted deficiency must be listed.

SCORE 1-POOR 2-FAIR 3-GOOD

2 MOWING/EDGING/TRIMMING

Endless Summer Ct.-line trim along entire length of fence.

Completed 5.16.23

Volleyball court-line trim along woodline.

Completed 5.16.23

Blvd entry drive-hard edging was beveled instead of vertical.

Completed 5.16.23

Main exit-flower bed was soft edged, but turf remained in place. The grass was not removed. *Photo below.*

Completed 5.16.23



General work order-turf appears to have been mowed a little short.

Noted

JB

Cardinalwood-trim down weeds around concrete pond control structures.

Completed 5.16.23

Lodge playground-soft edge by picnic table. Turf runners are growing in mulch. *Photo below.*

Completed 5.22.23



General work order-trim around all valve boxes.

Noted

The rear bed lines were neatly defined.

3 WOODLINE MAINTENANCE

Ambleside-cut back palmettos encroaching over turf.

Completed 5.22.23

The woodlines were well maintained.

2 TURF COLOR

Boulevard from Lodge to main entry-turf color was still a mottled medium green with some large pale colored panels from lack of irrigation.

Citrus Blossom Park common area-turf color ranged from a pale green to a mottled medium green. There was a decrease in the quality of color over the past month.

Citrus Blossom playground-turf color remained a lightly mottled medium green with some pale colored sections.

Stoneleigh park-turf color of the common Bermudagrass still ranged from a mottled pale green to a mottled medium green. The St. Augustine turf was a consistent medium green.

Lodge-turf color of the main lawn still ranged from a lightly mottled medium green to a consistent dark green along the exit drive.

Oakhurst park-turf color of the common Bermudagrass ranged from a mottled pale green to a mottled medium green. There was a decrease in the quality of color over the past month. The St. Augustine turf was a consistent medium green.

Kendall Heath/Waverly Shores-turf color of the common Bermudagrass was a straw color with some improving sections of pale green. The St. Augustine turf color remained a mottled medium green.

Night Heron/Caliente intersection-turf color remained a mottled medium green.

Roundabout-turf color still ranged from a lightly mottled medium green to a consistent dark green.

JB

May



May



May



April



April



April



March



March



March



February



February



February



JB

2 TURF DENSITY

Kendall Heath/Waverly Shores-the density of the common Bermudagrass remained poor, but there was slight improvement with some grass starting to fill in. The density of the St. Augustine turf was strong in the areas where cars have not parked on it and compacted the soil.

Boulevard from Lodge to main entry-the density remained good in most areas. There are a few sections of declining turf that may need to be replaced under the warranty if they do not recover once the regular rainfall begins.

Citrus Blossom park-the density was good.

Citrus Blossom common area-the density ranged from poor to fair. Some sections were down to bare soil.

Stoneleigh park-the density of the common Bermudagrass was good. The density of the St. Augustine turf was good.

Oakhurst park-the density of the common Bermudagrass still ranged from fair to good. It may be advisable to overseed this on a yearly basis if the soccer field will be heavily used. The density of the St. Augustine turf was good.

Night Heron/Caliente intersection-the density still ranged from fair to good. An area in front of the gate has died out, possibly from vehicle parking. This is a high visibility area.

Lodge-the density of the main entry lawn, front lawn, nature center lawn and rear lawn was strong.

Tennis court-the density around the tennis court still ranged from fair to good.

The Bahia turf density around the ponds and other common areas was good.

3 TURF WEED CONTROL

Lodge exit drive-treat broadleaf weeds.

Completed 5.16.23

Lodge left side-treat broadleaf weeds.

Completed 5.16.23

Americus-treat broadleaf weeds.

Completed 5.16.23

Caliente/Night Heron-treat broadleaf weeds.

Completed 5.16.23

2 TURF INSECT/DISEASE CONTROL/OVERALL HEALTH

The grass was mowed with sharp blades, giving the turf an even cut., but some sections were mowed a bit too low. The turf color remained about the same as last month with some sections improving and other seeing a reduction in color quality. The same can be said of the density. Certain areas have started to recover due to irrigation repairs, but other sections still appear to be dry and need improved irrigation delivery. The broadleaf and grassy weed volume remained low. There was no significant turf disease or insect activity. Once the regular rainfall begins, the declining turf panels will be evaluated to see if they are recovering or will need to be replaced under the warranty.

JB

Deerfields exit berm- declining patches of turf. They may need to be replaced under the warranty if they do not recover once the regular rainfall begins. *Photo below.*

Completed 5.16.23



Blvd. across from Birchholm-declining patches of turf. may need to be replaced under the warranty if they do not recover once the regular rainfall begins. **Completed 5.16.23**

3 SHRUB-TREE INSECT/DISEASE CONTROL/OVERALL HEALTH

Draycot cul de sac-pine trees are healthy. *Photo below.*



Tennis court sidewalk-remove and replant bottlebrush. It appears to have been planted too deeply. Keep mulch a few inches away from the trunk. *Photo below.*

Completed 5.30.23



Tennis court walkway-remove dead holly.

Completed 5.30.23

Pool deck-treat scale on anise.

Completed 5.16.23

Pool deck-remove and replace declining Little John bottlebrush with a different shrub. WARRANTY WORK.

Will be completed 6.5.23

JB

Butterfly garden-milkweed needs to be installed.

Will be completed 6.5.23



Lodge patio-treat ornamental grasses and firebush for scale. *Photo below.*

Completed 5.16.23



Lodge patio-replace dead azaleas. **WARRANTY WORK.**

Will be completed 6.5.23

Stooneleigh park-remove dead red maple.

Completed 5.22.23

Sparrowood pump station-replace all dead viburnum. **WARRANTY WORK.**

Will be completed 6.5.23 dead removed on 5.23.23

Butterfly garden-plants are healthy. *Photo below.*

April

May



Waverly Shores/Kendall Heath-lorapetalum are old and in decline. They should be considered for replacement, or the area can be sodded in.

JB

General work order-monitor the health of anise throughout the property. They are suffering from lack of water as well as disease activity. Affected plants should be treated with fungicide. **Completed 5.16.23**

Oakhurst park median-approved planting for median needs to be installed.

3 BED / CRACK WEED CONTROL

Oakhurst lift station area-remove vines from pine trees. Treat stumps with Garlon.

Completed 5.30.23

Main entry median endcap-remove weeds from flower bed.

Completed 5.23.23

Nature center left side-remove weeds from mondo grass.

Completed 5.23.23

Front of nature center-remove vines from coontie palms.

Completed 5.27.23

Lodge patio-remove vines and volunteer coontie palm from ornamental grasses.

Completed 5.26.23

Tennis court walkway-remove bed weeds from plumbago planting.

Completed 5.30.23

Tennis court walkway-remove vines from coontie palms.

Completed 5.30.23

Stoneleigh park-remove bed weeds from playground mulch.

Completed 5.23.23

2 IRRIGATION MANAGEMENT

Heron's Wood monument-turf is dry.

Checked and adjusted 5.26.23

Citrus Blossom-check irrigation to common ground. Soil is dry and some sections have no grass.

Checked and adjusted 5.26.23

Deerfields interior berm-irrigation needs to be tested as soon as possible to see how hedge is getting watered. Corrective actions may need to be taken.

Checked and adjusted 5.26.23

Lakewood Retreat monument-plants are dry.

Checked and adjusted 5.26.23

Natures Ridge entry- beds are dry. Why are standpipes capped? *Photo below.*

Checked and adjusted 5.26.23



Bldv. across from Birchholm-sections of hedge along fence is wilting.

Checked and adjusted 5.26.23

Exit drive at yellow bollards- possible irrigation break at oak tree.

Checked and adjusted 5.26.23

Bldv. sidewalk at Dunkin Donuts-possible irrigation break along fence.

Checked and adjusted 5.26.23

JB

Pool deck-check dripline operation to Little John bottlebrush. More dripline may need to be added.

Proposal forthcoming

Pool deck-some of the pots are not receiving sufficient irrigation.

Checked and adjusted 5.26.23

Exit drive by lift station-turf is dry. *Photo below.*

Repaired 5.26.23



IMPORTANT-hedge lines adversely affected by irrigation issues should take precedence over turf areas with irrigation issues.

3 SHRUB PRUNING

*It should be noted that the shrubs, including but not limited to, the hawthorns and schilling hollies, should not be pruned too tightly. This means that too much vegetative growth is being removed, limiting the plants availability to make food for itself. In addition, the plant will look more attractive by not having “holes” in it and allowing it to develop its more natural shape. (i.e. Indian Hawthorn has a natural mounded habit)

Pine Knot-cut out dead sections of anise.

Completed 5.26.23

Pool deck-prune bottom of quava off pavers.

Completed 5.26.23

Nature center left side-prune viburnum so that the bottom is wider than the top.

Completed 5.30.23

Lodge exit drive-remove dead wood from jatropa.

Completed 5.30.23

Draycott cul de sac-cut back ornamental grasses.

Completed 5.30.23

Deerfields gate median-prune natal plum.

Completed 5.30.23

2 TREE PRUNING

Draycott cul de sac-remove dead pine limbs up to contractual height.

Completed 5.26.23

Lodge parking lot along blvd.-remove moss from crape myrtles.

Completed 5.26.23

Lodge patio pool gate-remove volunteer crape myrtle from firebush.

Completed 5.30.23

Blvd. lift station at Birchholm-lift tree over sidewalk and remove sucker growth.

Completed 5.30.23

Behind ranger station-remove dead fronds and seed pods.

Completed 5.26.23

JB

Across from 7838 Citrus Blossom-lift tree over sidewalk.

Completed 5.26.23

Hérons Glen-lift trees along entire length of sidewalk.

Completed 5.26.23

7655 Citrus Blossom-remove dead limb from pine tree in common ground.

Completed 5.26.23

Tawny Owl-remove dead fronds from small Washingtonia palm.

Completed 5.30.23

Caliente/Night Heron-lift tree over sidewalk by tow away zone sign. *Photo below.*

Completed 5.30.23



3 CLEANUP/RUBBISH REMOVAL

Cormorant Cove dock-remove vegetative debris piled along woodline. Left by others.

Completed 5.25.23

Exit drive-remove mud and silt along curb.

Completed 5.26.23

West side of tennis court-blow mulch back into beds.

Completed 5.26.23

There was not a significant amount of litter or vegetative debris that needed to be removed.

3 APPEARANCE OF SEASONAL COLOR

Most of the seasonal color display was still providing a strong curb appeal. Animals have damaged some of the flower crop at the main exit. The main entry median flower bed had a good deal of weeds. May is the third month of this flower rotation. New flowers will be installed in June. *Photo below.*

May

May

May



JB

April



April



April



March



March



March



General workorder-be certain to install annuals in pots on all deck and lodge patio with each flower rotation.

Noted

(0) CARRIED FORWARD FROM PRIOR MONTH

INSPECTION SCORE 33 of 39–PASSED INSPECTION. Passing score is 33 of 39 or 30 of 36 (w/o flowers). Payment for MAY services should be released after the receipt of the DONE REPORT.

FOR MANAGER

None

PROPOSALS

NEW Submit proposal to install new planting outside of gym door to pool deck. Replace old hawthorns.

Proposal forthcoming

Submit proposal to install 7 firebush along tennis court fence.

Previously submitted

Submit proposal to mulch Lakewood Retreat monument.

Previously submitted

Submit proposal to install annuals at Lakewood Retreat monument.

Previously submitted

Submit proposal to prune large oaks around the tennis court.

Previously submitted

JB

SUMMARY

Redtree performed to contractual standards for this inspection. The turf was mowed with sharp blades leaving a clean cut, though some sections were cut too low. There are hard and soft edging corrections that needs to be made. The color and density were approximately the same as last month. Some saw an improvement and others saw a decline in both color and density. The broadleaf weed volume was relatively low and easily controlled. The were no signs of significant insect or disease activity. Sections of declining turf may need to be replaced under warranty if they do not recover when the regular summer rainfall begins. Woodlines were well managed and required only some touchup work. Shrubs were generally healthy except for the diseased and drying anise as well as scale infestations on assorted planting. A few shrubs need to be pruned out of their normal rotation. Several trees and palms need to be pruned as moss removed. Irrigation continues to be a concern. A number of turf panels and shrubs are stressed from a lack of irrigation. The seasonal color display was still providing a strong curb appeal, though some of the crop has been damaged by animals.

Be certain to document in writing the rotational work zones that were worked on during the month. All maintenance items noted on this report must be completed during the normal rotational schedule. The reason for any uncompleted task must be noted in writing.

RedTree Landscape Systems certifies that all work on this list has been completed in the 14-day timeframe specified in the contractual agreement and provided to PSA within the same period.

Signature John Burkett

Print Name John Burkett, Client Care Specialist

Company RedTree Landscape Systems, LLC

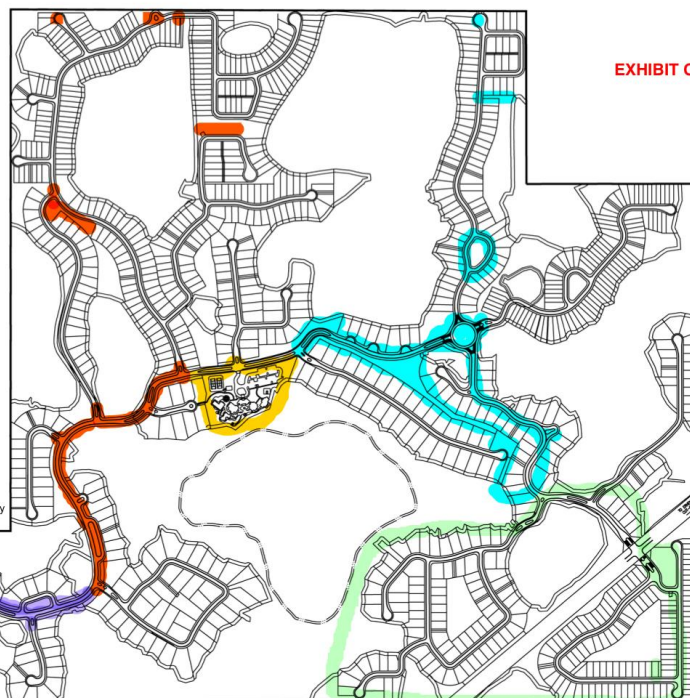
Date June 1, 2023

5 Section Schedule

- 1.** Lodge, Kickliter, 2 Medians in front of the Lodge
- 2.** Draycott, Round-about, Deerfield Berm, Small Hedge, Cul-de-sac
- 3.** Cormorant Cove, Derwent Glen, Oakhurst, Woodsmeere, Sparrow Wood
- 4.** Front Entrance to Water's Edge - (Outbound lane), Including Wood Line
- 5.** Americus - Citrus Blossom, CB/WW Park, Stoneleigh Park, Volleyball Park

Bed Map Notes

Thin Saw Palmettos - Bi-monthly
Trim Muhly Grass - Early summer - Other grasses every other month
Trim back Palm Trees - Mid-Oct. & early summer
Hedges & Weeds - Monthly
Lift tree limbs in winter - As needed in the summer
Deadhead flowers. Keep pots & boxes fresh & healthy - As needed
Clean beds, remove leaves, keep mulch defined, remove moss - Monthly
Pencil tip Crape Myrtles - As needed
Keep overhanging limbs on wood line cut back. Line trim wood line - Monthly



JB

PSA _____ HORTICULTURAL

Landscape Consulting & Contract Management
"Protecting Your Landscape Investment"

8431 Prestwick Place
Trinity, FL 34655

LANDSCAPE INSPECTION RESULTS

Date:	June 8, 2023
Client:	Preserve at Wilderness Lake Community Development District
Attended by:	CDD Management-Beth Edwards, Heather (Vesta Property Services) Redtree Landscape Systems-John Burkett PSA Horticultural-Tom Picciano

This landscape inspection report and subsequent ones will serve as a both a benchmark of current landscape maintenance concerns and the progress toward corrective actions. It will also serve as a deficiency list of items that should be addressed under the current landscape agreement.

These items must be completed by June 26, 2023. Notify PSA in writing upon their completion, via fax or email, on or before 9 am on June 27, 2023. Contractor must initial the bottom of each page and sign at the bottom of the last page. The reason for any uncompleted deficiency must be listed.

SCORE 1-POOR 2-FAIR 3-GOOD

3 MOWING/EDGING/TRIMMING

The turf was mowed, trimmed, and edged in accordance with the specifications. The bed lines were neatly defined. Mower blades were sharp, leaving a clean cut. Be certain that the ponds are now mowed and trimmed weekly.

Mowing was not yet completed.

Green Wing-blow heavy leaf drop off lawn and sidewalk.

Completed 6.19.23

The rear bed lines were neatly defined.

3 WOODLINE MAINTENANCE

Blvd. at Birchholm- cut back pepper tree to edge of mowable turf. Line trim along woodline. *Photo below.*

Completed 6.26.23



Green Wing-cut back woodline along fence.

Completed 6.20.23

General workorder line trim along woodlines. Much of the grass was too high. It needs to be the same height as the mowing. The heavier brush is being cut back. **Noted.**

3 TURF COLOR Fertilized on 6.15.23

Boulevard from Lodge to main entry-turf color was a lightly mottled medium green.

Citrus Blossom park common area-turf color still ranged from a pale green to a mottled medium green.

Citrus Blossom playground-turf color was a lightly mottled medium green.

Stoneleigh park-turf color of the common Bermudagrass was a lightly mottled medium green. The St. Augustine turf was a consistent medium green.

Lodge-turf color of the main lawn still ranged from a lightly mottled medium green to a consistent dark green along the exit drive.

Oakhurst park-turf color of the common Bermudagrass still ranged from a mottled pale green to a mottled medium green. The St. Augustine turf was a consistent medium green.

Kendall Heath/Waverly Shores-turf color of the common Bermudagrass was a mottled medium green. The St. Augustine turf color was a lightly mottled medium green.

Night Heron/Caliente intersection-turf color remained a mottled medium green.

Roundabout-turf color still ranged from a lightly mottled medium green to a consistent dark green.

June



June



June



May



May



May



April



April



April



2 TURF DENSITY Fertilized on 6.15.23

Kendall Heath/Waverly Shores-the density of the common Bermudagrass was fair. The rain improved its density. The density of the St. Augustine turf was good except in the areas where cars parked on it and compacted the soil.

Boulevard from Lodge to main entry-the density was strong in most areas. There are sections of declining turf that may need to be replaced under the warranty.

Citrus Blossom park-the density was strong.

Citrus Blossom common area-the density still ranged from poor to fair. Some sections were down to bare soil.

Stoneleigh park-the density of the common Bermudagrass was strong. The density of the St. Augustine turf was strong.

Oakhurst park-the density of the common Bermudagrass ranged from fair to good. It may be advisable to overseed this on a yearly basis if the soccer field will be heavily used. The density of the St. Augustine turf was strong.

Night Heron/Caliente intersection-the density still ranged from fair to good. An area in front of the gate has died out, possibly from vehicle parking. This is a high visibility area.

Lodge-the density of the main entry lawn, front lawn, nature center lawn and rear lawn was good.

Tennis court-the density around the tennis court ranged from fair to good.

The Bahia turf density around the ponds and other common areas was good.

2 TURF WEED CONTROL

Lodge left side-treat goose grass. *Photo below.*

Treated 6.15.23



Bldv. outbound from bridge to traffic light-treat broadleaf weeds. There were some heavy weed infestations.

Treated 6.15.23

Americus-treat broadleaf weeds.

Treated 6.15.23

Caliente/Night Heron-treat broadleaf weeds.

Treated 6.15.23

2 TURF INSECT/DISEASE CONTROL/OVERALL HEALTH

Deerfields exit drive-replace dead turf on berm. **WARRANTY WORK.**

In process.

General work order -replace dead patches of turf along boulevard outbound. Most of the sod extends from Birchholm to the traffic light. **WARRANTY WORK.**

In process.

Tennis court lawn along boulevard- possible webworm activity.

Treated 6.15.23

Main exit-possible sod webworm activity.

Treated 6.15.23

The turf color and density of all turf types have improved over the past month. The color was mostly a consistent medium green and the density was strong in most areas. The broadleaf turf weeds need to be managed in some high visibility areas. There did not appear to be any significant disease activity at this time, but there were indications of sod web worm. The dead turf will need to be replaced under the warranty. High temperatures and humidity will increase the chances of disease as the summer progresses. Monitor for webworm, chinch bug and grub activity.

3 SHRUB-TREE INSECT/DISEASE CONTROL/OVERALL HEALTH

Butterfly garden-plants are healthy. Milkweed needs to be installed. *Photo below.*

In process.



Bldv. at Birchholm-replace maple tree. **WARRANTY WORK.** *Photo below.*

In process.



Deerfields berm-replace dead viburnum. **WARRANTY WORK.**

In process.

Oakhurst monument-three dead pine trees need to be removed.

Attached.

General work order-remove nursery tags from all new plantings.

Noted.

Americus-treat disease activity on quava. It appears to be similar to Downy mildew.

Treated 6.15.23

Pine Knot-replace dead anise. **WARRANTY WORK.** *Photo below.*

In process.



Pine Knot-treat disease activity on quava. It appears to be similar to Downy mildew.

Treated 6.15.23

Lodge circular bed-remove dead plants.

Completed 6.15.23

Eagles Grove monument-replace two dead standard jatropa with shrub type. **WARRANTY WORK.**

In process.

Waverly Shores/Kendall Heath-lorapetalum are old and in decline. They should be considered for replacement, or the area can be sodded in.

In process.

1 BED / CRACK WEED CONTROL

Pool deck-remove shell ginger that is sprouting again. Treat with Roundup if necessary.

Completed 6.15.23

Lodge patio- remove large bed weeds from coontie palms. *Photo below.*

Completed 6.15.23



Lodge exit drive at monument and mailbox-remove bed weeds from flower bed and jasmine.

Completed 6.15.23

Nature center- remove vines in front bed.

Completed 6.15.23

Lodge patio-treat crack weeds by Japanese blueberry.

Completed 6.15.23

Lodge circular bed-remove vines from firebush.

Completed 6.13.23

Lodge basketball court-remove vines along parking lot sidewalk.

Completed 6.15.23

Americus-treat crack weeds.

Completed 6.15.23

Lodge patio-remove vines and volunteer coontie palm from azaleas and schilling hollies. *Photo below.*

Completed 6.15.23



Citrus park playground-remove bed weeds along pvc fence.

Completed 6.23.23

Stoneleigh park-remove bed weeds from viburnum bed.

Completed 6.20.23

Oakhurst park at Caliente/Night Heron-remove vines from monuments and medians.

Completed 6.20.23

Oakhurst park lift station-remove vine from Walters viburnum.

Completed 6.23.23

Kendall Heath/Waverly Shores-remove vines from lorapetalum and silverthorn.

Completed 6.23.23

2 IRRIGATION MANAGEMENT

Heron's Wood monument-check for proper system operation.

Completed 6.16.23

Natures Ridge-why are irrigation lateral lines capped? *Not answered from May inspection.*

Nature's Ridge - previously instructed to cap the lines as area was over saturated.

Citrus Blossom common area-soil is very dry. Check for proper system operation. *Photo below.*



Dry to due to drought, people shutting off backflow - clock needed to be changed and a valve went down. Repairs were made.

Lodge exit drive-line trim around valve box. *Photo below.*

Completed 6.27.23 by GM crew



Lodge exit drive at monument-repair irrigation leak at pillar along boulevard sidewalk.

Completed by crew.

Oakhurst Park-repair irrigation along sidewalk across from 7142. *Photo below.*

Completed by crew.



Pool deck-some of the pots are not receiving sufficient irrigation.

zone is overloaded - drought.

IMPORTANT-hedge lines adversely affected by irrigation issues should take precedence over turf areas with irrigation issues.

NOTED

3 SHRUB PRUNING

*It should be noted that the shrubs, including but not limited to, the hawthorns and schilling hollies, should not be pruned too tightly. This means that too much vegetative growth is being removed, limiting the plants availability to make food for itself. In addition, the plant will look more attractive by not having “holes” in it and allowing it to develop its more natural shape. (i.e. Indian Hawthorn has a natural mounded habit)

Citrus Blossom playground-prune shrubs.

Completed 6.27.23

Stoneleigh park-prune viburnum hedge.

Completed 6.27.23

Blvd. across from Birchholm-prune out dead sections of hedge. Cut back as necessary.

Completed 6.23.23

Tennis court-prune dead fronds from palmetto.

Completed 6.20.23

Pool deck-prune dead out of copperleaf.

Completed 6.19.23

Butterfly garden-hand prune firebush.

Completed 6.19.23

Oakhurst monument-prune Walters viburnum off of lawn. *Photo below.*

Completed 6.27.23



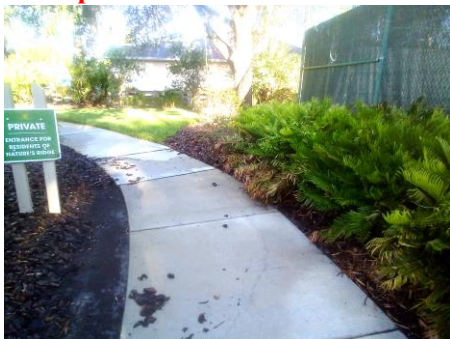
General work order-along Blvd., thin out palmettos and keep vegetation away from the fence. *Photo below.*

In process.



Tennis court-prune dead sections out of coontie palms. *Photo below.*

Completed 6.13.23



Kendall Heath/Waverly Shores-prune viburnum and silverthorn.

Completed 6.23.23

3 TREE PRUNING

Cardinalwood-prune ligustrum.

Completed 6.26.23

Main entry median-prune ligustrum trees.

Completed 6.26.23

Pool deck-elevate and prune ligustrum trees as necessary.

Completed 6.19.23

Citrus park common area-lift oak trees along sidewalk.

Completed 6.23.23

Oakhurst park at Caliente/Night Heron-lift oak tree by pvc fence.

Completed 6.23.23

Oakhurst park- lift oak tree over sidewalk across from 7142.

Completed 6.23.23

Lodge parking lot and across blvd.-remove moss from crape myrtles.

Completed 6.26.23

Blvd. median at roundabout- remove moss from crape myrtles.

Completed 6.23.23

3 CLEANUP/RUBBISH REMOVAL

Morning Mist-remove fallen pine tree limbs.

Completed 6.23.23

Cormorant Cove dock-remove remaining vegetative debris piled along woodline. Left by others.

Completed 6.15.23

There was not a significant amount of litter or vegetative debris that needed to be removed.

3 APPEARANCE OF SEASONAL COLOR

Most of the seasonal color display was still providing a colorful display and most of the plants are still actively growing. New flowers will be installed this month. *Photo below.*

June



June



June



May



May



May



April



April



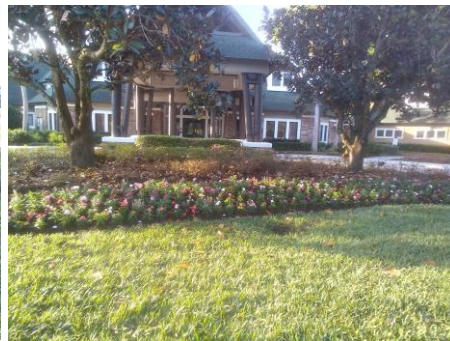
April



March



March



March



General workorder-be certain to install annuals in pots on all deck and lodge patio with each flower rotation.

NOTED

(0) CARRIED FORWARD FROM PRIOR MONTH

INSPECTION SCORE 33 of 39–PASSED INSPECTION. Passing score is 33 of 39 or 30 of 36 (w/o flowers). Payment for JUNE services should be released after the receipt of the DONE REPORT.

FOR MANAGER

None

PROPOSALS

NEW Submit proposal to remove dead pine trees at Oakhurst monument.

Attached to this report.

Submit proposal to install new planting outside of gym door to pool deck. Replace old hawthorns.

Submit proposal to install 7 firebush along tennis court fence.

Submit proposal to mulch Lakewood Retreat monument.

Submit proposal to install annuals at Lakewood Retreat monument.

Submit proposal to prune large oaks around the tennis court.

SUMMARY

Redtree performed to contractual standards for this inspection. The turf is being mowed and trimmed in accordance with the specification. Some line trimming deficiencies along the woodlines need to be corrected. Both the color and the density were strong and had improved over the past month in all turf varieties. There was some insect presence but no disease activity. Those pressures increase as the temperature and humidity climb. Turf that has died needs to be replaced under the warranty. The broadleaf weeds need to be controlled in the high visibility turf. Most of the shrubs were healthy, though mildew and mite problems persist. Only regularly scheduled shrub pruning was needed, but some tree pruning over sidewalks and some minor woodline touch up was needed.. The bed and crack weed control was only fair. Weeds were present and abundant in a number of high visibility locations. There were a few irrigation concerns. That needed immediate attention. The seasonal flower display of was providing a colorful bloom even at the end of its rotation. There was a noticeable drop in the level of detail-oriented work, particularly at the lodge.

Be certain to document in writing the rotational work zones that were worked on during the month. All maintenance items noted on this report must be completed during the normal rotational schedule. The reason for any uncompleted task must be noted in writing.

RedTree Landscape Systems certifies that all work on this list has been completed in the 14-day timeframe specified in the contractual agreement and provided to PSA within the same period.

Signature _____ *John Burkett* _____

Print Name _____ John Burkett, Client Care Specialist _____

Company _____ RedTree Landscape Systems, LLC _____

Date 6.28.23

5 Section Schedule

1. Lodge, Kickliter, 2 Medians in front of the Lodge
2. Draycott, Round-about, Deerfield Berm, Small Hedge, Cul-de-sac
3. Cormorant Cove, Derwent Glen, Oakhurst, Woodsmeere, Sparrow Wood
4. Front Entrance to Water's Edge - (Outbound lane), Including Wood Line
5. Americus - Citrus Blossom, CB/WW Park, Stoneleigh Park, Volleyball Park

Bed Map Notes

Thin Saw Palmettos - Bi-monthly
Trim Muhly Grass - Early summer - Other grasses every other month
Trim back Palm Trees - Mid-Oct. & early summer
Hedges & Weeds - Monthly
Lift tree limbs in winter - As needed in the summer
Deadhead flowers. Keep pots & boxes fresh & healthy - As needed
Clean beds, remove leaves, keep mulch defined, remove moss - Monthly
Pencil tip Crape Myrtles - As needed
Keep overhanging limbs on wood line cut back. Line trim wood line - Monthly

EXHIBIT C

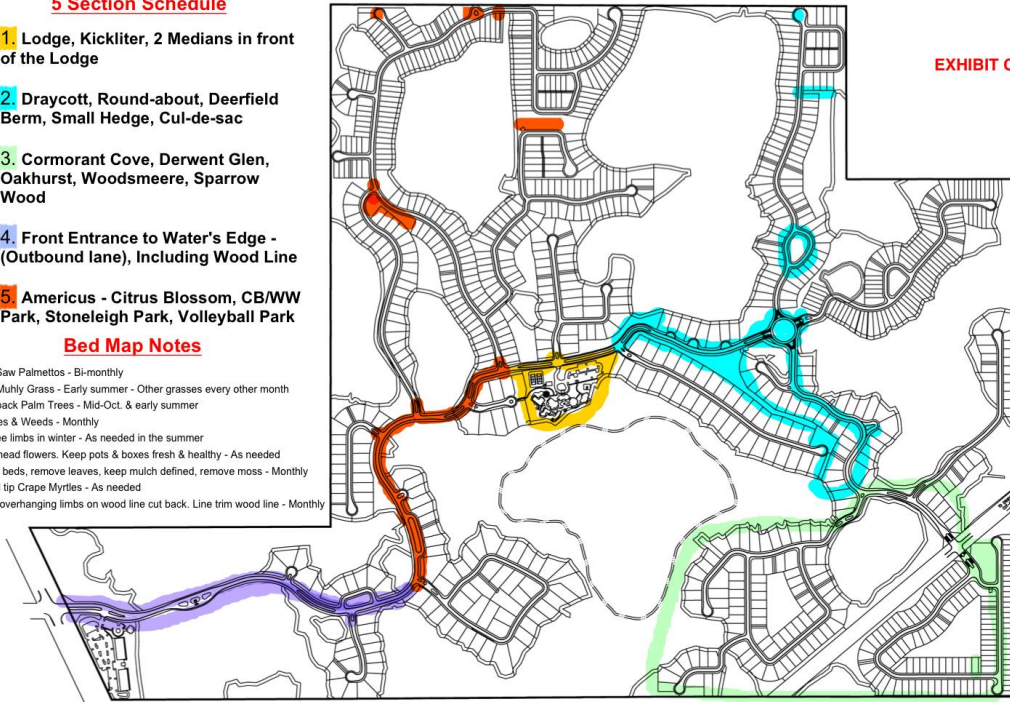


EXHIBIT 2

Preserve at Wilderness Lake Irrigation Update:

- 1- Last Friday the 23rd the new irrigation controller has been installed at the Lodge.
- 2- Monday the 26th- Replaced bad zone valve #14 which takes care of annuals just right of the lodge entrance.
- 3- Zone 15 valve has been replaced off the DD controller.
- 4- The new berm controller has been installed.

June 27th off the DD controller, we are having issues with the zone wires on zones 6 and 15. Both solenoids read 27.0 ohms which is perfect. The issue we are having is that we can not get power through the zone wires to the two valves. The common wire is good, just the zone valve is the issue. Our technician has located 3 splice boxes between the controller and the lift station on the exit side of WLP Blvd and they all have house wire nuts. All three splice boxes have been redone, and we have wires that have been charred. They have been cut back and the copper wire cleaned prior to installation of the corrected greased file wire nut. After we have completed all of this, we are unable to get zones wires 6 and 15 working off the controller.

Solution for now is to install two new add a zone to keep the system working properly off the DD controller. After the add a zone goes in for zone 6 we will test the spray zone and make sure Pasco County has repaired the lateral pipe under the new sidewalk before we back fill the hole in.

EXHIBIT 3



The New Standard in Landscape Maintenance

1.888.RED.TREE

www.redtreelandscape.com

5532 Auld Lane, Holiday FL 34690

LANDSCAPE INSTALLATION PROPOSAL

FOR

Preserve at Wilderness Lake CDD – Lakewood Retreat Monument

Attention: Tish Dobson, District Manager

June 21, 2023

Landscape Installation – Lakewood Retreat Monument

Item	Unit Cost	Cost
Remove existing Duranta, Guava and Jasmine.	Included	
Install (10) 3-gallon Pringle Podocarpus.	\$30.00	\$300.00
Install (25) 3-gallon Natal Plum (rear of island).	\$17.00	\$425.00
Install (5) 3-gallon Natal Plum (front of island).	\$17.00	\$85.00
Install (1) 3-gallon Ilex Schilling.	\$17.00	\$17.00
Install (25) 3-gallon Loropetalum.	\$17.00	\$425.00
Install (20) 1-gallon Flax Lily.	\$7.00	\$140.00

Includes all labor, materials, debris disposal, and dumping fees.

TOTAL COST: \$1,392.00

Authorized Signature to Proceed

Date of Authorization

Proposal submitted by John Burkett - Client Care Specialist
jburkett@redtreelandscape.com / Cell phone: (727) 267-2059

EXHIBIT 4



GHS Environmental
PO Box 55802
St. Petersburg, FL 33732-5802
727-667-6786

June 27, 2023

The Preserve at Wilderness Lake CDD
c/o Mrs. Tish Dobson
21320 Wilderness Lake Boulevard
Land O' Lakes, Florida 34637

**Re: The Preserve at Wilderness Lake Community Development District (CDD)
June 2023 Summary Report**

Dear Mrs. Dobson,

GHS Environmental (GHS) herein submits this report to summarize the work that was completed during the month of June 2023 at the Wilderness Lake Preserve (WLP) community located in Land O' Lakes, Florida.

Dates Worked Performed: May 25, June 1, 2, 5, 8, 9, 12, 13, 16, 21, 26 and 27

Summary of Monthly Objectives/Goals Achieved:

1. Performed monthly inspections and maintenance of vegetation/algae in stormwater ponds.
2. Removed trash from stormwater ponds.
3. Field checked control structures CS-P1 and CS-P2 located in Wetland P to ensure there are no blockages.
4. Reviewed plans for Environmental Resource Permit No. 44022522.004 for dock locations preliminarily approved by the Southwest Florida Water Management District. Coordination with T. Dobson on the necessary permitting steps for the resident at 21228 Quiet Haven Court.
5. Reviewed conservation area behind 21628 Draycott Way per T. Dobson. Coordination on findings with T. Dobson.
6. Treated vegetation in connector swale between Wetland I and Pond No. 11. Follow up brush cutting of treated material.
7. Removed broken limbs along the edge of Maintenance Area 6 due to storms.
8. Started Maintenance Area 7. Work included removal of nuisance/exotic species, vine removal and limb trimming. Off-site disposal.
9. Coordination with T. Dobson on
10. Applied EutroSorb in Pond Nos. 15, 22 and 24 to remove phosphorus from the water column to help with algae control.
11. Phone and email correspondence with WLP staff.
12. Prepared and submitted monthly summary report.

We appreciate the opportunity to assist you with this project. Please do not hesitate to call us at (727) 432-2820 with any questions or if you need any additional information.

Sincerely yours,










GHS Environmental

Chuck Burnite
Senior Environmental Scientist

THE PRESERVE AT WILDERNESS LAKES CDD

Map of Stormwater Ponds, Natural Wetlands and Wood Line Trimming Areas

Legend

-  Stormwater Ponds
-  Natural Wetland Systems
-  Natural Lake (Open Water)
-  Property Boundary
-  Cul-De-Sac Maintenance
-  Weir
-  Bubbler Box
-  Control Structure
-  Drainage Flow

Wood Line Trimming Areas

-  Maintenance Area No. 1
-  Maintenance Area No. 2
-  Maintenance Area No. 3
-  Maintenance Area No. 4
-  Maintenance Area No. 5
-  Maintenance Area No. 6
-  Maintenance Area No. 7
-  Maintenance Area No. 8
-  Maintenance Area No. 9
-  Maintenance Area No. 10
-  Maintenance Area No. 11
-  Maintenance Area No. 12

Note: Natural Lake "E" was previously identified as Stormwater Pond No. 23 on maps prepared by others. Since this area is natural, it has been moved into the wetland lettering system. There is no Stormwater Pond No. 23.

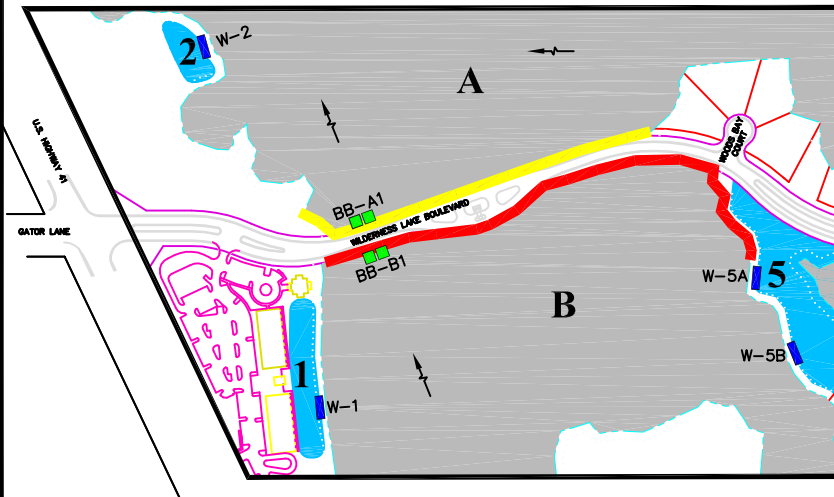
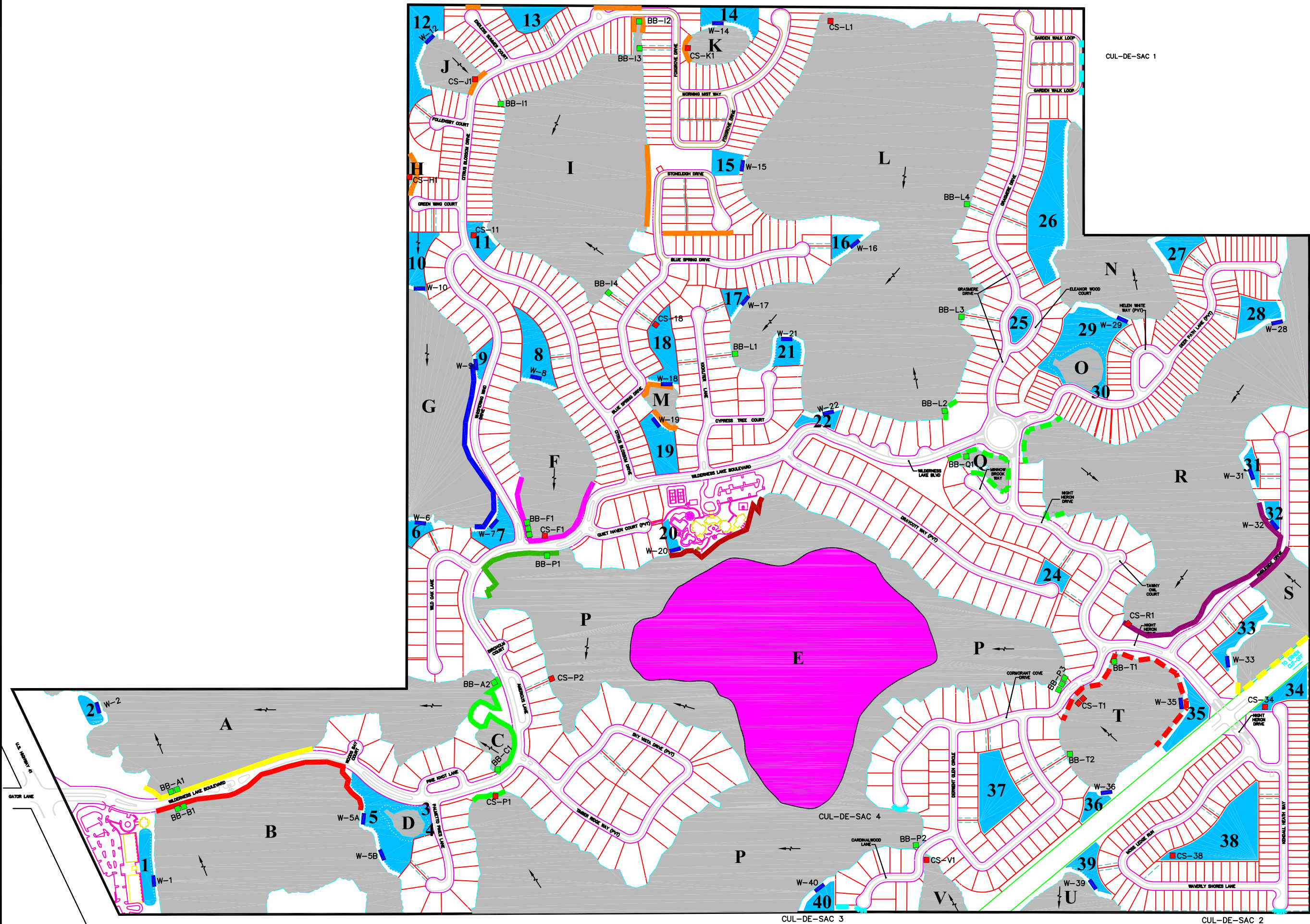
Date: September 18, 2020



Not to Scale



GHS Environmental
 PO Box 55802
 St. Petersburg, FL 33732-5582
 Phone: 727-432-2820
 Chuck@GHSEnvironmental.com
 www.GHSEnvironmental.com



CUL-DE-SAC 3

CUL-DE-SAC 2

CUL-DE-SAC 4

CUL-DE-SAC 1

EXHIBIT 5

**Preserve at Wilderness Lake CDD
ENGINEER'S REPORT FOR July 5th, 2023 BOARD MEETING**

Ongoing Projects Report and Updates:

Paver Replacement Project

ACPLM has completed the paver replacement. BDi did a final walkthrough with the project manager for the job on June 20th. A punchlist was created and presented to the contractor. The outstanding work is tentatively scheduled for the week of July 3rd. Once the punchlist items are addressed, and the formal test reports from the geotechnical engineer are received, BDi will work with CDD staff and the county to resolve any outstanding dissolution of maintenance responsibilities for the newly paved areas.

Dock Inspection

At previous meetings, the condition of the dock at Cormorant Cove was discussed. Attached with this report is a proposal from a marine engineer to assess for structural integrity if the board would like a certified professional opinion.



June 13, 2023

Jerry Whited
Wilderness Lake Preserve
21539 Cormorant Cove Dr
Land O' Lakes, FL 34637
Email: jwhited@bdiengineers.com

**Re: Dock Inspection Proposal for Wilderness Lake Preserve at
21539 Cormorant Cove Dr Land O' Lakes, FL 34637**

Dear Mr. Whited,

We propose to inspect approximately 361 linear feet of dock and boardwalk at the above referenced location and provide a written report consisting of the construction and condition of the dock including decking, caps, stringers, hardware, and pilings. Any structural defects or maintenance items will be noted and a conservative time frame for any repairs/replacement (if any). A written plan for maintenance and/or replacement will be completed as needed with a useful life expectancy estimate of the dock system provided. Pilings can be inspected with underwater divers through Gulf & Bay Dock Wraps as needed for an additional fee. No dock area electrical or plumbing is included.

The fee for the inspection and report is.....\$1,300.00
payable upon receipt of the report.

If you should have any questions or comments, please do not hesitate to contact me. We appreciate the opportunity to be of service.

Sincerely,

REUBEN CLARSON CONSULTING, INC.

A handwritten signature in blue ink that reads "John B. Adams, Jr." in a cursive script.

John B. Adams, Jr., PE
Vice President

780 94th Avenue North, Suite 102, St. Petersburg, FL 33702
T: 727.895.4717 E: Info@ReubenClarsonConsulting.com W: ReubenClarsonConsulting.com

MARINE ENGINEERING

ASSESS. ADVISE. DESIGN.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. Reuben Clarson Consulting is authorized to perform the work as specified above. Payment will be made as outlined in this proposal. Reuben Clarson Consulting may withdraw this proposal if not accepted within thirty (30) days.

Signature/Title: _____ Date: _____



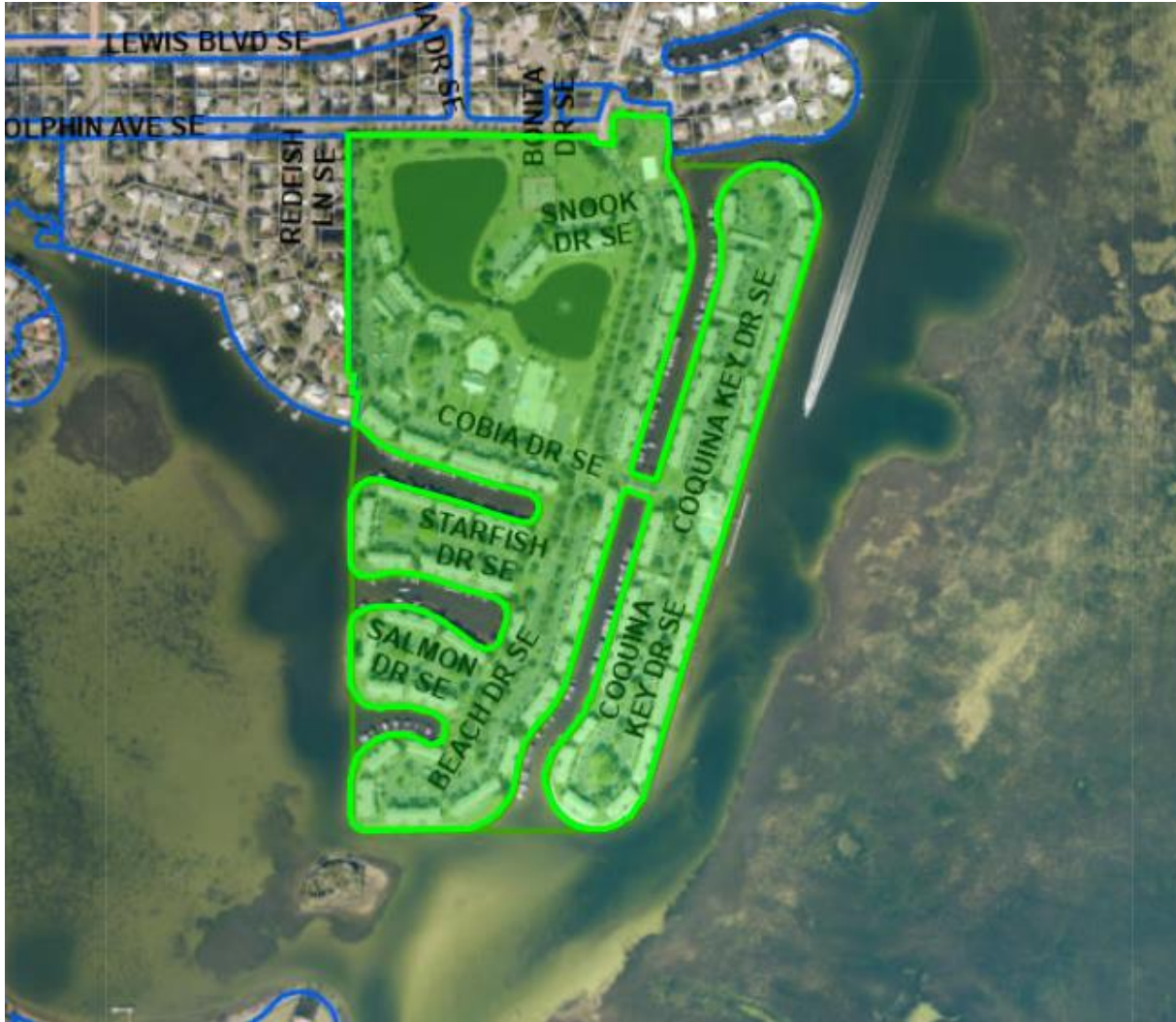


EXHIBIT 6

1 **MINUTES OF MEETING**
2 **PRESERVE AT WILDERNESS LAKE**
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Preserve at Wilderness Lake Community
5 Development District was held on Wednesday, May 3, 2023 at 6:34 p.m. at the Preserve at Wilderness Lake
6 Lodge, 21320 Wilderness Lake Boulevard, Land O' Lakes, FL 34637.

7 **FIRST ORDER OF BUSINESS – Call to Order/Pledge of Allegiance**

8 Ms. Dobson called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Holly Ruhlig	Board Supervisor, Chairwoman
11	Bryan Norrie (<i>via phone</i>)	Board Supervisor, Vice Chairman
12	Agnieszka Fisher	Board Supervisor, Assistant Secretary
13	Beth Edwards	Board Supervisor, Assistant Secretary
14	Heather Hepner	Board Supervisor, Assistant Secretary

15 Also present were:

16	Tish Dobson	District Manager, Vesta District Services
17	Scott Smith	Regional Manager, Vesta
18	Julie Cortina	Regional Vice President, Vesta
19	Heather Alexandre	Amenities Regional Manager, Vesta
20	Stephen Brletic	District Engineer, BDI Engineering
21	Pete Lucadano	RedTree Landscaping
22	Amber Tucker	Event Coordinator
23	Karen Deal	Lodge Manager

24
25 The Pledge of Allegiance was recited.

26 *The following is a summary of the discussions and actions taken at the May 3, 2023 Preserve at Wilderness*
27 *Lake CDD Board of Supervisors Regular Meeting.*

28 **SECOND ORDER OF BUSINESS – Audience Comments/Board & Staff Responses**

29 An audience member thanked the Board for moving forward with the change in management.

30 An audience member expressed concerns about speeding vehicles and the efficacy of speed signs.
31 Additional comments were heard about pedestrian crosswalks, with suggestions for a study of the
32 community to be conducted. Ms. Dobson responded that they would be working with the District
33 Engineer and the maps from Pasco County for signage to ensure compliance with safety
34 regulations.

35 **THIRD ORDER OF BUSINESS – Board Supervisor Requests and Walk On Items**

36 Ms. Hepner noted that an email had been received from a resident regarding a tree that was
37 overhanging their property. Ms. Dobson stated that typically homeowners were allowed to trim
38 anything growing over their property, but that full tree removal was typically not the course of
39 action. The Board requested for a proposal from RedTree to address the pine tree debris on the
40 Draycott berm.

41 **FOURTH ORDER OF BUSINESS – General Interest Items**

42 A. Tab 1: Landscaping Reports

43 Mr. Lucadano gave an overview of RedTree’s work in making improvements to the irrigation
 44 system, and in addressing the root rot disease issue with applications of products recommended by
 45 the state. Mr. Lucadano noted that they were in the process of working with the District Manager
 46 on confirming administrative records as to what work the Board had and had not approved.
 47 Discussion ensued regarding coordination and updates on irrigation, and RedTree was requested to
 48 send the tracker spreadsheet to District Management for inclusion in future meeting agendas.

49 ➤ Tab 2: Consideration of RedTree Landscape’s Proposals

50 Following discussion, consideration of the proposals for mulch and annuals installation at
 51 the Lakewood Retreat Monument was tabled. Comments were heard in opposition for
 52 placing annuals in front of any monument signs, with Supervisors noting the potential costs
 53 involved with replacing annuals multiple times each year across all monument signs. Ms.
 54 Dobson stated that she could work with the landscapers to assess the monument island for
 55 other options.

56 Ms. Dobson noted that there was a proposal for replacing the hybrid Hunter controller at
 57 the neighborhood park and requested for information as to whether this had been done and
 58 just needed ratification.

59 ➤ Presentation of Irrigation Inspection Report (USC)

60 There were no comments on the report.

61 B. Tab 3: District Engineer Report

62 ➤ Floating Dock Update

63 Mr. Brletic informed the Board that the floating dock project should be completed within
 64 the next couple of weeks. Mr. Brletic noted a site visit that had occurred with the previous
 65 project manager, Chuck, and recommendations with the other dock that had followed for
 66 integrity inspections and material types.

67 ➤ Update on Grasmere Project

68 Mr. Brletic stated that he had been attempting to get ahold of Site Masters regarding this,
 69 as well as additional work relating to the volleyball court.

70 ➤ Update on Paver Project

71 Mr. Brletic noted that the paperwork had been submitted to the County by Ms. Ruhlig and
 72 stated that a performance bond was required. Mr. Brletic explained that although the
 73 County had not yet approved everything, he believed this would be forthcoming and
 74 recommended beginning the bond process to move things along, adding that he could
 75 provide the paperwork to District Management.

76 Mr. Brletic stated that striping would be required as part of the permitting process. Mr.
 77 Brletic explained that County roads required thermoplastic road striping, which ran at a
 78 higher cost than latex paint, so ACPLM had sent a change order for the Board’s approval.

79 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board approved
 80 the ACPLM Change Order, for an additional amount of \$6,384.00, for the Preserve at Wilderness Lake
 81 Community Development District.

82 Following the motion, Mr. Brletic presented options for the sand volleyball court borders,
 83 noting that the vendor had recommended Hedge Guard as the cheapest material option.
 84 Ms. Dobson observed that the area tended to get a lot of water, and discussion ensued
 85 regarding in-house staff installing guards.

86 Mr. Brletic additionally provided information on traffic calming and what the CDD was
87 allowed and prevented from doing with Pasco County restrictions. Mr. Brletic noted that
88 there were pathways to getting speed tables and rumble strips in, but that this may take
89 considerable effort and expense on the District's part, adding that there were strong
90 restrictions in place on enforceable signage.

91 C. District Counsel Report

92 District Counsel was not present. The Board did not provide any comments for District Counsel.

93 D. Tab 4: GHS Environmental Report

94 Ms. Dobson commented positively on the cutback appearance.

95 E. Community Manager's Report

96 ➤ Tab 5: Consideration of Proposals for Handicap Buttons at the Nature Center

97 Comments were heard observing the price discrepancy and expressing concerns that the
98 scopes of the proposals were not equal. Consideration of these proposals was tabled,
99 pending confirmation of the scope. Ms. Dobson stated that this would be added to the
100 project list.

101 ➤ Tab 6: Consideration of Proposals for Tennis Court Light Replacement

102 Ms. Hepner noted that a new LED system would have an initial impact on the budget but
103 would provide cost savings over time and would be more eco-friendly. Ms. Dobson
104 suggested that projects in general could be ranked based on priority to help with future
105 planning and explained that funds could be sourced directly from reserves or through a
106 capital outlay/improvement plan budget. Following discussion, Ms. Dobson stated that
107 they would add the tennis court lighting to the project tracker list.

108 **FIFTH ORDER OF BUSINESS – Business Items**

109 A. Tab 7: Consideration of Proposal for Backup System License

110 Ms. Dobson provided an overview of the functionality of the Barracuda cloud backup system.

111 On a MOTION by Ms. Hepner, SECONDED by Ms. Ruhlig, WITH ALL IN FAVOR, the Board approved
112 the Barracuda Backup System License, as presented, in the amount of \$1,387.20, for the Preserve at
113 Wilderness Lake Community Development District.

114 B. Tab 8: Presentation of Fiscal Year 2023/2024 Proposed Budget

115 Ms. Dobson presented the proposed budget, giving caution to the Board about using carry forward
116 money to help offset the budget. Ms. Edwards provided comments on the information from the new
117 reserve study and numbers that had been run, suggesting that the reserves needed to be adjusted
118 upwards from \$275,000 to \$322,500. Discussion ensued, with Ms. Dobson advising that the CDD
119 was at about the 40% mark with regard to the reserves. Ms. Dobson additionally noted that the
120 Board was approving a high-water mark budget at this meeting and could always lower the overall
121 budget between Resolution 2023-02's adoption and the finalization of the budget at the public
122 hearing.

123 Ms. Dobson asked when the Board would like to set the workshop for further discussion of the
124 budget, and the Board agreed to schedule the workshop meeting for May 24, at 10:00 a.m.

125 *(The Board recessed the meeting at 8:32 p.m., and reconvened at 8:49 p.m.)*

162 Following the motion, Ms. Dobson stated that new Supervisor forms would be distributed to the
 163 Board to get their information onto the new District Management’s system.

164 J. Tab 16: Ratification of Access Control Repair Proposal

165 Ms. Dobson stated that the proposal, which was to repair the access card system regulating
 166 maglocks for the fitness center, tennis courts, and pool gates after a lightning strike, had previously
 167 been approved by Ms. Ruhlig and signed off by herself. The Board requested language to clarify
 168 that the repairs were due to storm-related damage rather than it being any end-of-life replacement,
 169 for added clarity for insurance coverage purposes.

170 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Fisher, WITH ALL IN FAVOR, the Board approved
 171 the Ratification of the Access Control Repair Proposal, with the addition of lightning damage language, for
 172 the Preserve at Wilderness Lake Community Development District.

173 Following the motion, the Board requested additional information related to insurance coverage
 174 from damage to the ranger station, along with some comments about a payroll deposit which should
 175 be coming back to the District.

176 Ms. Dobson presented a proposal from VPC for ratification, explaining that the scope of the
 177 proposal was to replace the second server, the switch, three battery backup units, and the
 178 SonicWALL, in the amount of \$7,802.00. The Board and Ms. Dobson discussed the lightning
 179 damage claim that would be submitted to the District insurer, Egis, and Ms. Dobson noted that the
 180 items would be a running tally as further damage to equipment may be found in the ensuing weeks.

181 On a MOTION by Ms. Edwards, SECONDED by Ms. Ruhlig, WITH ALL IN FAVOR, the Board approved
 182 the Ratification of the VPC proposal for replacement of the second server, the switch, three battery backup
 183 units, and the SonicWALL, in the amount of \$7,802.00, for the Preserve at Wilderness Lake Community
 184 Development District.

185 Following the motion, Ms. Dobson presented an additional proposal from VPC for ratification, for
 186 replacement of four Lenovo ThinkCentre Lodge computers, the service agreement, and an HP
 187 Color Laser Printer/Fax/Scanner, in the amount of \$3,445.00.

188 On a MOTION by Ms. Edwards, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board
 189 approved the Ratification of the VPC proposal for replacement of four Lenovo ThinkCentre Lodge
 190 computers, the service agreement, and an HP Color Laser Printer/Fax/Scanner, in the amount of \$3,445.00,
 191 for the Preserve at Wilderness Lake Community Development District.

192 **SIXTH ORDER OF BUSINESS – Business Administration**

193 A. Tab 17: Consideration of Minutes of the Board of Supervisors’ Special Meeting Held on April 3,
 194 2023

195 The Board requested for a typo in the audience comments be fixed from “attached” to “attacked”.

196 B. Tab 18: Consideration of Minutes of the Board of Supervisors’ Regular Meeting Held on April 5,
 197 2023

198 The Board requested for the name of one of the staff members listed as receiving a sign-on bonus
 199 via motion to be corrected. The Board additionally requested for the names throughout the minutes
 200 to be checked for consistency.

201 C. Tab 19: Consideration of Operation and Maintenance Expenditures for February and March 2023

202 Ms. Edwards discussed the expenses with the Board and Ms. Dobson, noting observations with the
 203 reserve schedule. Ms. Dobson acknowledged that the February maintenance expenditures were
 204 significant, though noted that there were extensive repairs, and Ms. Edwards added that previous
 205 mulch expenses had hit the maintenance financials late, which may skew expenditure amounts to a
 206 misleading degree.

207 On a MOTION by Ms. Hepner, SECONDED by Ms. Edwards, WITH ALL IN FAVOR, the Board
 208 approved all Business Administration items, with the requested changes to the April 3 and April 5 meeting
 209 minutes, for the Preserve at Wilderness Lake Community Development District.

210 **SEVENTH ORDER OF BUSINESS – District Manager Update**

211 Prior to discussing the financial statements, Ms. Dobson reported on work behind the scenes with
 212 new staff to help ensure a smooth transition between management companies.

213 A. Tab 20: Financial Statements for March 2023

214 Ms. Dobson presented the financial statements, noting that Vesta included an additional column
 215 for percentages on their statements, and stated that they were open to accommodating any special
 216 requests from the Board for visualizing the financials.

217 B. Tab 21: Overview of Reserve Study

218 There were no comments from the Board on the reserve study.

219 **EIGHTH ORDER OF BUSINESS – Audience Comments/Supervisors Requests**

220 Ms. Hepner indicated that there was an error on the website regarding Rules and Regulations 12-
 221 14 on guests being brought to the pool. Ms. Hepner added that the Board had previously approved
 222 a branding update for the website and noted that names would also need to be updated. Ms. Hepner
 223 provided an update on the wristbands approved at the previous meeting, noting that the wristband
 224 order had been placed for all pink wristbands, and Ms. Dobson suggested that they could contact
 225 the manufacturer to see if they would be open to swapping out some colors. Additional discussion
 226 ensued regarding passwords and keys needing to be updated.

227 Ms. Dobson stated that her intent was to provide detailed updates to the Boards of the CDDs she
 228 managed on a regular basis between meetings, and that this would continue moving forward.

229 Ms. Edwards inquired about amenity staff reports and suggested that having staff schedules for the
 230 Board to refer to would be helpful. Staff members additionally introduced themselves to the Board.

231 Ms. Dobson asked for direction on how the Board wished to proceed with the CDD’s bank
 232 accounts, noting that they could continue with the accounts as-is or move towards a different bank.
 233 Following discussion, the Board requested to keep their current banking institutions. Ms. Dobson
 234 additionally noted an increase in Square transaction thresholds, and suggestions were made to
 235 increase some prices to offset transaction fees and allow for the threshold to remain at its original
 236 level.

237 The Board and Ms. Dobson discussed the credit card and spending limits for the Community
 238 Manager card issued under Ms. Deal’s name.

239 On a MOTION by Ms. Hepner, SECONDED by Ms. Ruhlig, WITH ALL IN FAVOR, the Board approved
 240 setting the Community Manager credit card limit in the amount of \$3,000.00, for the Preserve at Wilderness
 241 Lake Community Development District.

242

243 On a MOTION by Ms. Edwards, SECONDED by Ms. Ruhlig, WITH ALL IN FAVOR, the Board approved
 244 setting the Community Manager limit on spending without requiring District approval in the amount of
 245 \$1,000.00, for the Preserve at Wilderness Lake Community Development District.

246 Following the motions, comments were heard from Supervisors on a spending limit for the District
 247 Manager to sign off on without needing the additional concurring signature from the Chair.

248 On a MOTION by Ms. Edwards, SECONDED by Ms. Ruhlig, WITH ALL IN FAVOR, the Board approved
 249 setting the District Manager spending and signing authority threshold in the amount of \$5,000.00, for the
 250 Preserve at Wilderness Lake Community Development District.

251

252 On a MOTION by Ms. Edwards, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board
 253 approved for emergency expenditures in excess of the \$5,000.00 District Manager signing authority
 254 threshold to require a concurrent signature from the Chair of the Board of Supervisors, up to a \$20,000.00
 255 maximum, for the Preserve at Wilderness Lake Community Development District.

256 Following the motion, Ms. Hepner suggested for the setup for the Cinco de Mayo event to
 257 accommodate for attendees likely to show up prior to the scheduled start time of 7:00 p.m. Ms.
 258 Hepner additionally inquired about musician payment, and staff advised that the checks had cashed.

259 Ms. Dobson asked for a quorum check for the next meeting scheduled for June 7, at 9:30 a.m. Ms.
 260 Ruhlig, Ms. Fisher, Ms. Edwards and Ms. Hepner all confirmed that they would be able to attend
 261 this meeting in person, which would constitute a quorum. Mr. Norrie was not available to respond
 262 to the quorum check.

263 **NINTH ORDER OF BUSINESS – Adjournment**

264 Ms. Dobson asked for final questions, comments, or corrections before requesting a motion to
 265 adjourn the meeting. There being none, Ms. Ruhlig made a motion to adjourn the meeting.

266 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Edwards, WITH ALL IN FAVOR, the Board
 267 adjourned the meeting at 10:05 p.m. for the Preserve at Wilderness Lake Community Development District.

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

271 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
 272 **meeting held on July 5, 2023.**

273

Signature

Signature

Printed Name

Printed Name

274 Title: Secretary Assistant Secretary

Title: Chairman Vice Chairman

EXHIBIT 7

1 **MINUTES OF MEETING**
2 **PRESERVE AT WILDERNESS LAKE**
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Preserve at Wilderness Lake Community
5 Development District was held on Wednesday, May 24, 2023 at 9:35 a.m. at the Preserve at Wilderness
6 Lake Lodge, 21320 Wilderness Lake Boulevard, Land O' Lakes, FL 34637.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Ms. Dobson called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Holly Ruhlig	Board Supervisor, Chairwoman
11	Bryan Norrie	Board Supervisor, Vice Chairman
12	Agnieszka Fisher	Board Supervisor, Assistant Secretary
13	Beth Edwards	Board Supervisor, Assistant Secretary
14	Heather Hepner	Board Supervisor, Assistant Secretary

15 Also present were:

16	Tish Dobson	District Manager, Vesta District Services
17	Julie Cortina	Regional Vice President, Vesta
18	John Vericker <i>(via phone)</i>	District Counsel, Straley Robin Vericker
19	John Burkett	RedTree Landscaping
20	Karen Deal	Lodge Manager
21	Keith Berisford	Inteligy Tampa Bay LLC
22	Daniel R. Couet	Resident

23
24 *The following is a summary of the discussions and actions taken at the May 24, 2023 Preserve at Wilderness*
25 *Lake CDD Board of Supervisors Regular Meeting.*

26 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

27 The Pledge of Allegiance was recited.

28 **THIRD ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for agenda**
29 **items)**

30 An audience member suggested holding music lessons at the lodge, and provided her personal
31 background. Ms. Dobson recommended discussing the calendar and business details separately
32 with Ms. Deal.

33 An audience member thanked Ms. Hepner and Ms. Ruhlig for their work to keep the gym open,
34 and expressed appreciation for the way that the management transition had been handled.

35 **FOURTH ORDER OF BUSINESS – Supervisor Comments**

36 There were no Supervisor Comments during this portion of the meeting.

37 **FIFTH ORDER OF BUSINESS – Staff Reports**

38 A. Landscaping & Irrigation

39 1. Exhibit 1: RedTree Report – April 2023 & May 2023

40 Mr. Burkett gave an overview of the reports, and stated that palm trimming in the pool area
41 would be proceeding in the morning on June 1. Mr. Burkett additionally noted that no
42 crews would be on-site on Memorial Day.

43 2. RedTree Irrigation Inspection Report

44 Mr. Burkett noted that a tech was coming in on a weekly schedule, and that he anticipated
45 a warranty replacement could be done by the end of June. Mr. Burkett added that if there
46 wasn't adequate rain to provide water to the plants in the problem areas, he had the ability
47 to bring out water tanks to irrigate landscaping at no charge for the CDD. In response to a
48 request from the District Manager, Mr. Burkett stated that the irrigation inspection reports
49 could continue to be sent to show progress with the system.

50 3. RedTree Proposals (if any)

51 Mr. Burkett stated that he was still in the process of working with a designer for options
52 for an upcoming proposal for pots where rotations would be installed in the pool area.

53 a. Exhibit 2: Sod Installation

54 Ms. Dobson noted that the sod installation proposal was for areas in front of and
55 behind a new PVC fence at Grasmere, and was separate from other sod that had
56 been brought in for the swales related to a nearby drainage project. Ms. Dobson
57 stated that the Board could approve the proposal at a not-to-exceed amount in case
58 the square footage of sod to be installed was lower than expected.

59 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Edwards, WITH ALL IN FAVOR, the Board approved
60 the RedTree Sod Installation Proposal, in an amount not to exceed \$1,200.00, for the Preserve at Wilderness
61 Lake Community Development District.

62 Following the motion, Ms. Dobson noted that there was an area at the intersection
63 of Wilderness Lake Boulevard and Citrus Blossom which appeared to have dying
64 sod, and suggested that the zone be looked at.

65 B. Aquatic Services

66 1. Exhibit 3: GHS Environmental Report

67 Ms. Dobson commented positively on the work to remove overgrowth on the woodline.
68 There were no questions or comments from the Board on the environmental report.

69 C. District Engineer

70 Mr. Brletic was not present at the meeting to provide a report.

71 Ms. Dobson noted that Mr. Brletic had communicated that the roadways were moving forward
72 rapidly, and that a change order from ACPLM was being presented related to securing a
73 performance bond. Ms. Dobson stated that the change order was in the amount of \$1,610, bringing
74 the present agreement amount of \$93,404.

75 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board approved
76 Change Order #2, bringing the total to the amount of \$93,404.00, for the Preserve at Wilderness Lake
77 Community Development District.

78 Following the motion, Ms. Dobson noted that notifications to the community would go out in
79 advance through multiple channels to ensure community awareness of the project.

80 D. District Counsel

81 Mr. Vericker inquired about amenity staffing, and Ms. Dobson noted that while a temp was working
82 in one of the maintenance positions, interviews were currently ongoing for filling the position with

83 a fully qualified worker. Mr. Vericker and Ms. Dobson additionally discussed the ongoing process
84 of records transferal from the previous District management company.

85 E. Community Manager

86 1. Exhibit 4: Presentation of Community Manager Report

87 Ms. Cortina explained the methods by which they were sourcing job applications for the
88 maintenance position. The report was presented, and in response to a Supervisor request,
89 Ms. Dobson stated that moving forward, incident reports of significance could be
90 distributed to the Board. Mr. Norrie asked whether personal identifying information could
91 be struck from distributed incident reports to preserve neighbors' privacy, and Ms. Dobson
92 suggested that initials could be used instead of full names. Ms. Dobson additionally noted
93 that lodge staff were still performing regular walkthroughs of the property, and explained
94 the documentation process for any maintenance concerns they observed at the amenities.

95 Ms. Edwards asked about the strategy for responding to emails with resident questions, in
96 particular the timeframe by which the question would receive an answer and who on the
97 staff takes official responsibility for sending answers. Ms. Dobson explained that she
98 responded to emails within 24 hours of receiving them, and that typically responses would
99 come from the Lodge Manager unless the matter had been escalated to the District
100 Manager.

101 Additional discussion ensued regarding additional band colors being ordered beyond the
102 current pink supply, and eblast communications for distributing the bands. Ms. Dobson
103 additionally provided information on how an enterprise fund could be used specifically for
104 events as a separate self-funding budget within the umbrella of the CDD without directly
105 impacting the CDD's own budget. Ms. Dobson noted that Heritage Harbor, another CDD
106 which she managed, employed an enterprise fund for their events, and that she could
107 forward a copy of this budget to the Board for their review.

108 F. District Manager

109 1. Exhibit 5: Presentation of District Manager & Field Operations Report

110 Ms. Dobson presented her report, noting that they were in the process of going through and
111 deleting card files no longer in use from the access system to free up capacity. Ms. Dobson
112 stated that information from Bank United about account options had been distributed to the
113 Board, and recalled that at the previous meeting the Board had opted to continue with Truist
114 for operating and merchant accounts, as well as the clubhouse card. Ms. Dobson also noted
115 that network components were being delivered and that she anticipated that Wi-Fi would
116 be back up and running by the next day.

117 Ms. Dobson commented positively on the Grasmere Drive drainage project's creation of
118 the additional set of swales, and suggested that with rainy weather the grass would be able
119 to better establish itself within the swales. Ms. Dobson opined that the first proposal that
120 had come in for the gates had an unreasonable cost, and that further vendors were being
121 sought. Ms. Dobson noted that the newsletter distribution vendor would not be continuing
122 service as of July, so alternative vendors were being researched. Ms. Dobson also noted
123 that work was being done to diagnose the splash pad issue, and for replacing components
124 for the theater system. Additional discussion ensued regarding designated email addresses
125 for Lodge and CDD personnel. Requests were heard to establish specific email accounts
126 for the Lodge, as well as specific business email accounts for the Board of Supervisors,
127 with a proposal to be submitted for the next meeting's agenda.

128 *(The Board recessed the meeting at 11:42 a.m. and reconvened at 11:55 a.m.)*

129 **SIXTH ORDER OF BUSINESS – Consent Agenda**

130 A. Exhibit 6: Ratification of RedTree Proposals

131 In response to Supervisor questions about the invoice payment process, Ms. Dobson explained that
132 all invoices went through her via Strongroom, and that she reviewed all invoices then authorized
133 payment after her final say. Ms. Dobson noted that she followed up with vendors on any
134 inaccuracies based on community assessment.

135 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board approved
136 the ratification of the RedTree Proposals, for the Preserve at Wilderness Lake Community Development
137 District.

138 B. Exhibit 7: Consideration for Approval – The Minutes of the Board of Supervisors Special Meeting
139 Held April 3, 2023

140 C. Exhibit 8: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
141 Held April 5, 2023

142 Ms. Dobson noted that there was not a requirement for a motion on the minutes, and that they were
143 included in the agenda to show that they had addressed the Board’s concerns about names being
144 misspelled and inconsistently formatted.

145 D. Exhibit 9: Consideration for Acceptance – The April 2023 Unaudited Financial Report

146 E. Consideration for Acceptance – The April 2023 Operations & Maintenance Expenditures

147 Ms. Dobson stated that the unaudited financial report came to Vesta from Rizzetta, and that a full
148 set of invoices was still forthcoming, which would be sent to the Board once available.

149 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Edwards, WITH ALL IN FAVOR, the Board accepted
150 the April 2023 Unaudited Financial Report and April 2023 Operations & Maintenance Expenditures, for
151 the Preserve at Wilderness Lake Community Development District.

152 **SEVENTH ORDER OF BUSINESS – Business Items**

153 A. Exhibit 10: Discussion of Proposed FY 2024 Budget

154 Ms. Dobson presented the budget and assessment pages, noting that three options for funding the
155 capital reserves and how each affected the assessment bottom lines were displayed. Comments
156 were heard from members of the Board regarding balancing fiscal responsibility in having robust
157 reserves with avoiding impacting the community’s assessments beyond what was absolutely
158 necessary.

159 Ms. Dobson advised that funding the capital reserves at \$300,000 would result in a 7.55% variance
160 to assessments, and that funding at \$275,000 would result in a 6.40% increase. Ms. Dobson noted
161 that an option for a 3% increase existed, and that this would allow for capital reserves to be funded
162 to \$200,821.20. The Board discussed the reserve study, noting that items that were funded through
163 the O&M budget could be removed. Ms. Hepner suggested that the replacement lighting number
164 was inflated due to a placeholder estimate, and that other items for the access system, pool heater,
165 computer replacements, and the splash pads may have been addressed recently, totaling about
166 \$81,000 which could be removed. Additional discussion ensued regarding past items that had been
167 funded out of the capital reserve.

168 Following discussion, the Board requested financial analysis of setting the capital reserve funding
169 to \$250,000 as an alternative option. Ms. Dobson stated that Mr. Muether at the company could
170 run the numbers and provide this information. Ms. Hepner and Ms. Edwards both indicated that

171 they were in favor of funding the capital reserves at a higher rate than the suggested \$250,000
 172 figure.

173 B. Exhibit 11: Consideration & Adoption of **Resolution 2023-02**, Approving Proposed FY24 Budget
 174 & Setting Public Hearing

175 On a MOTION by Ms. Ruhlig, SECONDED by Mr. Norrie, with Ms. Ruhlig, Mr. Norrie, and Ms. Fisher
 176 voting “AYE”, and Ms. Edwards and Ms. Hepner voting “NAY”, the Board adopted **Resolution 2023-02**,
 177 Approving Proposed FY24 Budget, with funding the reserves at \$250,000, and Setting the Public Hearing,
 178 for the Preserve at Wilderness Lake Community Development District.

179 Following the motion, Ms. Dobson noted that Mr. Muether had run the numbers and found that a
 180 \$250,000 capital reserve funding contemplated a 4.93% to 5.26% increase to assessments.
 181 Comments were heard from Supervisors requesting that individual preference and specific price
 182 points be clearly conveyed on the record.

183 C. Exhibit 12: Consideration of Bank United Banking Information

184 The Board opted to continue with their current banking systems.

185 D. Exhibit 13: Consideration of Inteligy WiFi Phone System Proposal

186 A presentation on the phone system proposal was given by Mr. Berisford, who stated that the
 187 proposal was for 10-line phones and would save the District about \$7,200 per year. Mr. Berisford
 188 fielded questions about troubleshooting and reliability/outages, and provided background on his
 189 experience and the company’s history. Ms. Dobson additionally noted that Mr. Berisford had some
 190 background as a partner with Ideal Network Solutions, which had been the CDD’s long-standing
 191 IT company.

192 On a MOTION by Mr. Norrie, SECONDED by Ms. Hepner, WITH ALL IN FAVOR, the Board approved
 193 the Inteligy WiFi Phone System Proposal, as presented, for the Preserve at Wilderness Lake Community
 194 Development District.

195 E. Exhibit 14: Consideration of Orkin Lodge Playground Termite Control Proposal

196 Ms. Dobson noted that the previous Assistant Manager had found evidence of termites at the lodge
 197 playground prior to the Vesta turnover, and the proposal provided multiple options for treatment
 198 which she presented. Some suggestions were heard for acquiring additional termite prevention
 199 proposals, as well as for scheduling preventative treatment for the playground and maintenance
 200 shed area. Ms. Dobson stated that they could have the current company come in to take a look and
 201 provide their own recommendation and assessment with their historical data on the site, noting that
 202 Orkin did not have the historical background.

203 F. Discussion of Overnight Parking Policies

204 Ms. Dobson noted that, while warnings were given regarding large vehicles blocking normal day-
 205 to-day parking and/or parking lot traversal, the CDD did not have a formal written policy in place.
 206 Ms. Dobson recalled a recent incident and asked for Board direction whether to continue with the
 207 verbal policy to staff. Comments were made noting the HOA’s policies in place. Ms. Dobson stated
 208 that she could re-cite policy that had been previously implemented and provide a draft for the next
 209 meeting.

210 G. Exhibit 15: Presentation of Pedestrian Safety Review

211 Mr. Couet provided a presentation sharing concerns about pedestrian safety in the community,
 212 observing issues at existing crosswalks intersecting Wilderness Lake Boulevard and Night Heron

213 Drive. Mr. Couet also provided recommendations for improvements to safety, including restriping
214 crosswalks and installing rumble strips and solar powered lighting systems, though stressed that
215 vehicle speed was the most serious concern based on his observations. The Board and the District
216 Manager discussed the recommended approaches, with Ms. Dobson noting that they could work
217 with Pasco County for signage installation and restriping.

218 H. Exhibit 16: Presentation of Tree Project Tracker

219 The Board requested the removal of the Lakewood Retreat and Draycott berm pine tree projects
220 from the tracker.

221 I. Exhibit 17: Presentation of Reserve Study & Appraisal

222 Ms. Dobson stated that she would get in contact with the previous District Management company
223 to work to ensure that the reserve study was as up to date as possible.

224 **EIGHTH ORDER OF BUSINESS – Supervisors Requests**

225 Ms. Fisher suggested that a storytime event and/or alternate programming could be coordinated on
226 June 1 while the pool area was being temporarily closed for palm trimming. Comments were heard
227 noting that a summer celebration event was also scheduled for June 3.

228 **NINTH ORDER OF BUSINESS – Audience Comments – New Business**

229 There being none, the next item followed.

230 **TENTH ORDER OF BUSINESS – Next Meeting Quorum Check: June 7th or July 5th, 9:30 AM**

231 The Board discussed cancelling the next meeting scheduled for June 7, due to its close proximity.

232 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Fisher, WITH ALL IN FAVOR, the Board approved
233 cancelling the meeting scheduled for June 7, for the Preserve at Wilderness Lake Community Development
234 District.

235 Following the motion, all Supervisors indicated that they planned on attending the meeting
236 scheduled for July 5 in person, which would constitute a quorum.

237 **ELEVENTH ORDER OF BUSINESS – Adjournment**

238 Ms. Dobson asked for final questions, comments, or corrections before requesting a motion to
239 adjourn the meeting. There being none, Ms. Ruhlig made a motion to adjourn the meeting.

240 On a MOTION by Ms. Ruhlig, SECONDED by Ms. Fisher, WITH ALL IN FAVOR, the Board adjourned
241 the meeting at 2:05 p.m. for the Preserve at Wilderness Lake Community Development District.

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

245
246
247
248
249

250 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
251 **meeting held on July 5, 2023.**

252

Signature

Signature

Printed Name

Printed Name

253 **Title: Secretary Assistant Secretary**

Title: Chairman Vice Chairman

EXHIBIT 8

The Preserve at Wilderness Lake Community Development District

Financial Statements
(Unaudited)

Preliminary

May 31, 2023

The Preserve at Wilderness Lake CDD
Balance Sheet
May 31, 2023

	<u>General Fund</u>	<u>Reserve Fund</u>	<u>Debt Service 2012</u>	<u>Debt Service 2013</u>	<u>TOTAL</u>
1 <u>ASSETS</u>					
2 BANKUNITED OPERATING	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
3 TRUIST OPERATING	1,516,484	-	-	-	1,516,484
4 PETTY CASH	300	-	-	-	300
5 TRUST ACCOUNTS:					-
6 REVENUE FUND	-	-	43,425	71,045	114,470
7 RESERVE FUND	-	-	125,130	153,983	279,113
8 PREPAYMENT FUND	-	-	3,975	6,976	10,951
9 ACCOUNTS RECEIVABLE	-	-	-	-	-
10 ASSESSMENTS RECEIVABLE - ON ROLL	10,436	-	999	1,851	13,285
11 DUE FROM OTHER FUNDS	-	782,450	-	-	782,450
12 PREPAID EXPENSES	3,481	-	-	-	3,481
13 DEPOSITS	28,750	-	-	-	28,750
14 DUE FROM OTHERS	16	-	-	-	16
15 TOTAL ASSETS	\$ 1,759,467	\$ 782,450	\$ 173,529	\$ 233,855	\$ 2,949,300
16 <u>LIABILITIES</u>					
17 ACCOUNTS PAYABLE	\$ 54,826	\$ 33,381	\$ -	\$ -	\$ 88,207
18 RENTAL DEPOSITS PAYABLE	4,420	-	-	-	4,420
19 DEFERRED REVENUE - ON-ROLL	-	-	-	-	-
20 DUE TO OTHER FUNDS	782,450	-	-	-	782,450
21 OUTSTANDING CHECKS	8,072	-	-	-	8,072
22 TOTAL LIABILITIES	849,767	33,381	-	-	883,148
23 <u>FUND BALANCE</u>					
24 NONSPENDABLE					
25 PREPAID & DEPOSITS	32,231	-	-	-	32,231
27 CAPITAL RESERVES	-	-	179,002	231,729	410,730
26 OPERATING CAPITAL	-	-	-	-	-
28 UNASSIGNED	877,469	749,069	(5,473)	2,126	1,623,191
29 TOTAL FUND BALANCE	909,700	749,069	173,529	233,855	2,066,152
30 TOTAL LIABILITIES & FUND BALANCE	\$ 1,759,467	\$ 782,450	\$ 173,529	\$ 233,855	\$ 2,949,300

The Preserve at Wilderness Lake CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Month of May	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
1 REVENUE					
2 SPECIAL ASSESSMENTS					
3 ASSESSMENTS ON-ROLL	\$ 1,647,700		\$ 1,654,846	\$ 7,146	100%
4 INTEREST EARNINGS					
5 INTEREST	9,500		15,315	5,815	161%
6 MISCELLANEOUS REVENUE					
7 GUEST FEES	4,500		3,214	(1,286)	71%
8 EVENTS & SPONSORSHIPS	3,500		3,195	(305)	91%
9 RENTAL REVENUES	8,250		8,065	(185)	98%
10 GENERAL STORE	7,000		3,900	(3,100)	56%
11 OTHER MISC. REVENUE	500		1	(499)	0%
12 INSURANCE PROCEEDS	-		41,810	41,810	
13 PRIOR YEAR CREDIT	-		636	636	
14 TOTAL REVENUE	1,680,950	-	1,730,983	50,033	103%
15 BALANCE FORWARD FROM PREVIOUS YEAR	248,796	-	248,796	-	
16 TOTAL REVENUE & BALANCE FORWARD	\$ 1,929,746	\$ -	\$ 1,979,779	\$ 50,033	103%
17 EXPENDITURES					
18 LEGISLATIVE					
19 SUPERVISOR FEES	\$ 14,000		\$ 13,400	\$ (1,478)	96%
20 PAYROLL FICA TAXES	-		-	-	
21 PAYROLL SERVICE FEES	-		-	-	
22 TOTAL LEGISLATIVE	14,000	-	13,400	(600)	96%
23 FINANCIAL & ADMINISTRATIVE					
24 ADMINISTRATIVE SERVICES	8,874		7,396	(1,478)	83%
25 DISTRICT MANAGEMENT	25,078		26,484	1,406	106%
26 DISTRICT ENGINEER	17,000		32,408	15,408	191%
27 DISCLOSURE REPORT	2,200		2,000	(200)	91%
28 TRUSTEE FEES	7,800		6,761	(1,039)	87%
29 TAX COLLECTOR / PROPERTY FEES	150		-	(150)	0%
30 FINANCIAL & REVENUE COLLECTIONS	5,724		4,920	(804)	86%
31 ASSESSMENT ROLL	5,724		5,724	-	100%
32 ACCOUNTING SERVICES	26,024		21,683	(4,341)	83%
33 AUDITING SERVICES	3,635		-	(3,635)	0%
34 LEGAL ADVERTISING	2,250		554	(1,696)	25%
35 MISC. MAILINGS	2,500		-	(2,500)	0%
36 DUES, LICENSES, & FEES	825		519	(306)	63%
37 WEBSITE & EMAIL HOSTING	7,500		3,754	(3,746)	50%
38 TOTAL ADMINISTRATIVE	115,284	-	112,204	(3,080)	97%
39 LEGAL COUNSEL					
40 DISTRICT COUNSEL	20,000		30,418	10,418	152%
41 TOTAL LEGAL COUNSEL	20,000	-	30,418	10,418	152%

The Preserve at Wilderness Lake CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Month of May	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
42 INSURANCE					
43 PUBLIC OFFICIALS LIABILITY INSURANCE	3,050		2,733	(317)	90%
44 SUPERVISOR WORKERS COMPENSATION INSURANCE	250		664	414	266%
45 GENERAL LIABILITY INSURANCE	4,331		3,880	(451)	90%
46 PROPERTY INSURANCE	42,272		38,011	(4,261)	90%
47 TOTAL INSURANCE	49,903	-	45,288	(4,615)	91%
48 LAW ENFORCEMENT					
49 OFF DUTY DEPUTY	34,750		13,328	(21,423)	38%
50 TOTAL LAW ENFORCEMENT	34,750	-	13,328	(21,423)	38%
51 UTILITIES					
52 ELECTRICITY UTILITY SERVICES	165,000		118,462	(46,538)	72%
53 GAS UTILITY SERVICES	30,000		32,326	2,326	108%
54 SOLID WASTE ASSESSMENT	3,250		3,339	89	103%
55 GARBAGE RECREATION FACILITY	1,500		3,795	2,295	253%
56 WATER-SEWER SERVICES	30,000		5,935	(24,065)	20%
57 STORMWATER ASSESSMENTS	3,125		2,377	(748)	76%
58 TOTAL UTILITIES	232,875	-	166,233	(66,642)	71%
59 LANDSCAPE					
60 LANDSCAPE MAINTENANCE	158,000		106,920	(51,080)	68%
61 LANDSCAPE FERTILIZATION	30,000		18,450	(11,550)	62%
62 LANDSCAPE ANNUAL FLOWERS	16,200		11,925	(4,275)	74%
63 LANDSCAPE REPLACEMENT PLANTS	45,000		29,999	(15,001)	67%
64 LANDSCAPE MULCH	68,000		-	(68,000)	0%
65 LANDSCAPE INSPECTION SERVICES	13,200		8,800	(4,400)	67%
66 LANDSCAPE PEST CONTROL	13,980		9,320	(4,660)	67%
67 LANDSCAPE AERATION	4,000		-	(4,000)	0%
68 TREE TRIMMING SERVICES	32,000		37,500	5,500	117%
69 IRRIGATION REPAIR & MAINTENANCE	25,000		15,445	(9,555)	62%
70 IRRIGATION INSPECTION	13,600		-	(13,600)	0%
71 WELL MAINTENANCE	2,500		-	(2,500)	0%
72 TOTAL LANDSCAPE	421,480	-	238,359	(183,121)	57%
73 LAKE AND WETLAND MAINTENANCE					
74 WETLAND PLANT INSTALLATION	-		-	-	
75 MONTHLY AQUATIC WEED CONTROL	34,500		14,375	(20,125)	42%
76 WETLAND STAFF OVERSIGHT	2,000		1,333	(667)	67%
77 PRIVATE RESIDENT CONSULTATION	780		520	(260)	67%
78 WETLAND NUISANCE SPECIES CONTROL	10,500		7,850	(2,650)	75%
79 WETLAND INITIAL CLEANUP	30,300		17,225	(13,075)	57%
80 WETLAND ROUTINE CLEANUP	13,200		8,150	(5,050)	62%
81 SPECIAL PROJECTS	5,000		-	(5,000)	0%
82 TOTAL LAKE AND WETLAND MAINTENANCE	96,280	-	49,453	(46,827)	51%
83 ROAD & STREET FACILITIES					
84 STREET LIGHT DECORATIVE MAINTENANCE	500		-	(500)	0%
85 STREET SIGN REPAIR & MAINTENANCE	500		1,600	1,100	320%
86 ROADWAY REPAIR & MAINTENANCE	10,000		-	(10,000)	0%
87 SIDEWALK REPAIR & MAINTENANCE	3,000		-	(3,000)	0%
88 SIDEWALK PRESSURE WASHING	8,000		4,300	(3,700)	54%
89 ENTRY & WALLS REPAIR & MAINTENANCE	1,000		1,463	463	146%
90 TOTAL ROAD & STREET FACILITIES	23,000	-	7,363	(15,637)	32%

The Preserve at Wilderness Lake CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Month of May	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
91 PARKS & RECREATION					
92 MANAGEMENT CONTRACT - PAYROLL	450,000		241,396	(208,604)	54%
93 EMPLOYEE MILEAGE REIMBURSEMENT	2,500		1,445	(1,055)	58%
94 MANAGEMENT CONTRACT - DM FEES	18,000		12,589	(5,411)	70%
95 LODGE REPAIR & MAINTENANCE	50,000		21,122	(28,878)	42%
96 LODGE JANITOR CONTRACT SERVICES	30,000		16,795	(13,205)	56%
97 LODGE JANITOR SUPPLIES	7,500		5,156	(2,344)	69%
98 SPA LINEN & MAT SERVICES	8,000		6,938	(1,062)	87%
99 POOL SERVICE CONTRACT	58,520		38,770	(19,750)	66%
100 POOL REPAIR & MAINTENANCE	5,000		5,571	571	111%
101 POOL PERMITS	1,000		-	(1,000)	0%
102 TELEPHONE, INTERNET, CABLE	14,000		9,829	(4,171)	70%
103 COMPUTER IT SUPPORT & REPAIR	3,750		1,148	(2,602)	31%
104 SECURITY SYSTEM MONITORING	12,000		-	(12,000)	0%
105 SECURITY SYSTEM MAINTENANCE	7,500		16,918	9,418	226%
106 RESIDENT SERVICES	7,500		4,615	(2,885)	62%
107 RESIDENT ID CARD	1,500		-	(1,500)	0%
108 OFFICE SUPPLIES	8,000		4,882	(3,118)	61%
109 GENERAL STORE	7,000		3,297	(3,703)	47%
110 NATURE CENTER OPERATIONS	6,000		4,586	(1,414)	76%
111 WILDLIFE MANAGEMENT SERVICES	14,400		9,785	(4,615)	68%
112 SPECIAL EVENTS	30,000		25,522	(4,478)	85%
113 FITNESS EQUIPMENT MAINTENANCE	1,500		880	(620)	59%
114 FITNESS EQUIPMENT REPAIR	7,000		2,387	(4,613)	34%
115 EQUIPMENT LEASE	5,000		-	(5,000)	0%
116 EQUIPMENT REPAIR & REPLACEMENT	10,000		33,259	23,259	333%
117 ATHLETIC COURT REPAIR & MAINTENANCE	5,250		6,427	1,177	122%
118 PLAYGROUND EQUIPMENT MAINTENANCE	1,000		905	(95)	91%
119 PLAYGROUND MULCH	8,000		-	(8,000)	0%
120 DOG WASTE STATION SUPPLIES	5,000		5,139	139	103%
121 HOLIDAY DECORATIONS	15,000		12,000	(3,000)	80%
122 LANDSCAPE LIGHTING REPLACEMENT	2,000		-	(2,000)	0%
123 CONTINGENCY	-		1,500	1,500	
124 TOTAL PARKS AND RECREATION	801,920	-	492,862	(309,058)	61%
125 TOTAL EXPENDITURES	1,809,492	-	1,168,908	(640,584)	65%
126 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	120,254	-	562,075	441,821	
127 OTHER FINANCING SOURCES & USES					
128 TRANSFERS IN	-	-	-	-	
129 TRANSFERS OUT	(120,254)	-	(120,254)	-	
130 TOTAL OTHER FINANCING RESOURCES & USES	(120,254)	-	(120,254)	-	
131 FUND BALANCE - BEGINNING - UNAUDITED	467,879		467,879	-	
132 NET CHANGE IN FUND BALANCE	-	-	441,821	441,821	
133 FUND BALANCE - ENDING - PROJECTED	\$ 467,879	-	\$ 909,700	441,821	
134 ANALYSIS OF FUND BALANCE					
135 NON SPENDABLE DEPOSITS					
136 PREPAID & DEPOSITS	32,231		32,231		
137 CAPITAL RESERVES	-		-		
138 OPERATING CAPITAL	-		-		
139 UNASSIGNED	877,469		877,469		
140 TOTAL FUND BALANCE	\$ 909,700		\$ 909,700		

The Preserve at Wilderness Lake CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Amended Budget	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 128,719	\$ 128,719	\$ -
3 MISCELLANEOUS REVENUE	-	-	-
4 TOTAL REVENUE	128,719	128,719	-
5 EXPENDITURES			
6 CAPITAL RESERVES	248,973	265,535	16,562
7 TOTAL EXPENDITURES	248,973	265,535	16,562
8 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(120,254)	(136,816)	(16,562)
9 OTHER FINANCING SOURCES & USES			
10 TRANSFERS IN	120,254	120,254	-
11 TRANSFERS OUT	-	-	-
12 TOTAL OTHER FINANCING SOURCES & USES	120,254	120,254	-
13 FUND BALANCE - BEGINNING	767,331	767,331	-
14 NET CHANGE IN FUND BALANCE	-	(16,562)	(16,562)
15 FUND BALANCE - ENDING	\$ 767,331	\$ 750,769	\$ (16,562)
16 ANALYSIS OF FUND BALANCE			
17 ASSIGNED			
18 FUTURE CAPITAL IMPROVEMENTS	-	-	
19 WORKING CAPITAL	-	-	
20 UNASSIGNED	749,069	749,069	
21 FUND BALANCE - ENDING	\$ 749,069	\$ 749,069	

The Preserve at Wilderness Lake CDD
Debt Service Fund - Series 2012
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 169,967	\$ 170,650	\$ 684
3 INTEREST REVENUE	-	5,082	5,082
4 MISC REVENUE	-	-	-
5 TOTAL REVENUE	169,967	175,732	5,766
6 EXPENDITURES			
7 INTEREST EXPENSE			
8 November 1, 2022	-	35,240	35,240
9 May 1, 2023	-	35,240	35,240
10 November 1, 2023	-	-	-
11 PRINCIPAL RETIREMENT			
12 May 1, 2023	-	95,000	95,000
13 PRINCIPAL PREPAYMENT	-	20,000	20,000
14 TOTAL EXPENDITURES	169,967	185,480	15,513
15 EXCESS OF REVENUE OVER (UNDER) EXP.	-	(9,748)	(9,748)
16 OTHER FINANCING SOURCES (USES)			
17 TRANSFERS IN	-	-	-
18 TRANSFERS OUT	-	-	-
19 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
20 FUND BALANCE - BEGINNING	183,277	183,277	-
21 NET CHANGE IN FUND BALANCE	-	(9,748)	(9,748)
22 FUND BALANCE - ENDING	\$ 183,277	\$ 173,529	\$ (9,748)

The Preserve at Wilderness Lake CDD
Debt Service Fund - Series 2013
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 315,438	\$ 316,291	\$ 852
3 SPECIAL ASSESSMENTS - OFF ROLL	-	4,439	4,439
4 INTEREST REVENUE	-	7,095	7,095
5 MISC REVENUE	-	-	-
6 TOTAL REVENUE	315,438	327,825	12,387
7 EXPENDITURES			
8 INTEREST EXPENSE			
9 November 1, 2022	-	59,266	59,266
10 May 1, 2023	-	59,266	59,266
11 November 1, 2023	-	-	-
12 PRINCIPAL RETIREMENT			
13 May 1, 2023	-	190,000	190,000
14 PRINCIPAL PREPAYMENT	-	20,000	20,000
15 TOTAL EXPENDITURES	315,438	328,533	328,533
16 EXCESS OF REVENUE OVER (UNDER) EXP.	-	(707)	(707)
17 OTHER FINANCING SOURCES (USES)			
18 TRANSFERS IN	-	-	-
19 TRANSFERS OUT	-	-	-
20 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
21 FUND BALANCE - BEGINNING	234,562	234,562	-
22 NET CHANGE IN FUND BALANCE	-	(707)	(707)
23 FUND BALANCE - ENDING	\$ 234,562	\$ 233,855	\$ (707)

The Preserve at Wilderness Lake CDD
Accounts Payable
As of May 31, 2023

Accrual Basis

Date	Num	Name	Memo	Debit	Credit	Balance
1. General Fund						0.00
10/22/2022	0000177	Body Luxxe	Reissue 8/23/22: it's Lit Candle making class		225.00	225.00
10/25/2022	000180250	A Total Solution, Inc	Project IT5121 ACC from Quote 163534	2,746.60		2,971.60
03/02/2023	I-3/2/2023-08384	Pasco Sheriff's Office	April 2023	1,657.50		4,629.10
03/28/2023	I-3/28/2023-08449	Pasco Sheriff's Office	May 2023	1,620.00		6,249.10
05/01/2023	410202	Vesta District Services	Monthly contracted management fees	5,473.00		11,722.10
05/02/2023	050223	Pasco County Property A...	Annual Fees Due	150.00		11,872.10
05/05/2023	LTAM988170	ALSCO	4x6 & 3x5 Brown Mats	145.95		12,018.05
05/06/2023	0001-3381 6/23	Duke Energy	need back up		13,800.33	25,818.38
05/08/2023	2023-202	GHS, LLC	Monthly Aquatic Weed Control Program	3,981.67		29,800.05
05/11/2023	0000170972	A Total Solution, Inc	ATS performed a service call on the fire alarm system	241.00		30,041.05
05/14/2023	286542	Tampa Bay Times	Legal advertising- Budge Workshop	147.50		30,188.55
05/15/2023	9299402-0415195...	Frontier	FiberOptic Internet 200 static IP 5/15-6/14	105.98		30,294.53
05/15/2023	0000170837	A Total Solution, Inc	ATS performed a service call on the fire alarm system	851.77		31,146.30
05/16/2023	0000170521	A Total Solution, Inc	Installation Bosch AMS System	5,200.50		36,346.80
05/17/2023	051723	Judy Smith	Replacement of swim wear damaged w/ bleach in th...	73.99		36,420.79
05/17/2023	28210	FitRev Inc	Wipe dispensers for fitness room	140.00		36,560.79
05/19/2023	112851	Fitness Logic	Monthly General Maintenance and cleaning of all eq...	110.00		36,670.79
05/19/2023	23479	Himes Electrical Service,...	Service call - Checked breakers for splash pool	539.47		37,210.26
05/19/2023	5981	Badges of Honor LLC	Name Badges gold black	55.00		37,265.26
05/19/2023	9952437-0618035...	Frontier	Local service 5/19- 6/18	904.76		38,170.02
05/19/2023	LTAM989828	ALSCO	4x6 & 3x5 Brown Mats	145.95		38,315.97
05/20/2023	6803537W425	Waste Connections Of Fl...	ACC#023988-0001 21320 Wilderness Lake Blvd La...	420.43		38,736.40
05/22/2023	0000170870	A Total Solution, Inc	ATS performed a service call	313.00		39,049.40
05/22/2023	1592085-0305135...	Frontier	Local service 5/22- 6/21	100.99		39,150.39
05/23/2023	13600	RedTree Landscape Sys...	Ground Maintenance	1,500.00		40,650.39
05/23/2023	13599	RedTree Landscape Sys...	Ground Maintenance	1,165.00		41,815.39
05/24/2023	41994	McNatt's Cleaners	Laundry	19.00		41,834.39
05/26/2023	052623-1	Site Masters Of Florida L...	Constructed swales in common area at northwest en...	1,700.00		43,534.39
05/30/2023	51610061	Arrow Exterminators	Commercial Pest Service- Whisper wind/ BlueSpring...	180.00		43,714.39
05/30/2023	51610062	Arrow Exterminators	Commercial Pest Service- Tower Rd Park/ Playground	180.00		43,894.39
05/30/2023	51610060	Arrow Exterminators	Commercial Pest Service- Fox Grove Park/ Playgrou...	180.00		44,074.39
05/30/2023	51610059	Arrow Exterminators	Commercial Pest Service- service includes lodge, 2 ...	612.00		44,686.39
05/30/2023	LTAM991488	ALSCO	4x6 & 3x5 Brown Mats	145.95		44,832.34
05/31/2023	52423	Bryan Norrie	BOS Meeting 5/24/23	200.00		45,032.34
05/31/2023	52423	Agnieszka Fisher	BOS Meeting 5/24/23	200.00		45,232.34
05/31/2023	52423	Virginia B. Edwards	BOS Meeting 5/24/23	200.00		45,432.34
05/31/2023	60590	ACCI	labor & Equipment for all existing structured cabling i...	1,539.00		46,971.34
05/31/2023	9803	Cool Coast Heating & Co...	Performed filter change & Drain Cleaning	629.00		47,600.34
05/31/2023	410782	Vesta District Services	Billable Expenses May 23		7,225.31	54,825.65
Total 1. General Fund				0.00	54,825.65	54,825.65
TOTAL				0.00	54,825.65	54,825.65

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06/26/23

The Preserve at Wilderness Lake CDD
Reconciliation Summary
1101000 · BankUnited - Operating, Period Ending 05/31/2023

	<u>May 31, 23</u>	
Beginning Balance		0.00
Cleared Transactions		
Deposits and Credits - 1 item	200,000.00	
Total Cleared Transactions	<u>200,000.00</u>	
Cleared Balance		<u>200,000.00</u>
Register Balance as of 05/31/2023		200,000.00
New Transactions		
Checks and Payments - 36 items	-59,710.39	
Deposits and Credits - 3 items	<u>19,766.63</u>	
Total New Transactions	<u>-39,943.76</u>	
Ending Balance		<u><u>160,056.24</u></u>

The Preserve at Wilderness Lake CDD
Reconciliation Detail
1101000 · BankUnited - Operating, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Deposits and Credits - 1 item						
General Journal	05/31/2023	4		X	200,000.00	200,000.00
Total Deposits and Credits					200,000.00	200,000.00
Total Cleared Transactions					200,000.00	200,000.00
Cleared Balance					200,000.00	200,000.00
Register Balance as of 05/31/2023					200,000.00	200,000.00
New Transactions						
Checks and Payments - 36 items						
Bill Pmt -Check	06/07/2023	1010	Pasco County Prope...		-150.00	-150.00
Bill Pmt -Check	06/08/2023	1006	GHS, LLC		-3,981.67	-4,131.67
Bill Pmt -Check	06/08/2023	1012	RedTree Landscape...		-2,955.00	-7,086.67
Bill Pmt -Check	06/08/2023	1014	Vanguard Cleaning ...		-1,950.00	-9,036.67
Bill Pmt -Check	06/08/2023	1008	Himes Electrical Ser...		-539.47	-9,576.14
Bill Pmt -Check	06/08/2023	1016	Waste Connections ...		-420.43	-9,996.57
Bill Pmt -Check	06/08/2023	1005	Fitness Logic		-352.99	-10,349.56
Bill Pmt -Check	06/08/2023	1011	Nuricproductions		-250.00	-10,599.56
Bill Pmt -Check	06/08/2023	1003	Body Luxxe		-225.00	-10,824.56
Bill Pmt -Check	06/08/2023	1009	Holly Ruhlig		-200.00	-11,024.56
Bill Pmt -Check	06/08/2023	1001	Agnieszka Fisher		-200.00	-11,224.56
Bill Pmt -Check	06/08/2023	1004	Bryan Norrie		-200.00	-11,424.56
Bill Pmt -Check	06/08/2023	1007	Heather Hepner		-200.00	-11,624.56
Bill Pmt -Check	06/08/2023	1015	Virginia B. Edwards		-200.00	-11,824.56
Bill Pmt -Check	06/08/2023	1013	Tampa Bay Times		-147.50	-11,972.06
Bill Pmt -Check	06/08/2023	1010	Judy Smith		-73.99	-12,046.05
Bill Pmt -Check	06/08/2023	1002	Badges of Honor LLC		-55.00	-12,101.05
Bill Pmt -Check	06/21/2023	1023	RedTree Landscape...		-14,625.00	-26,726.05
Bill Pmt -Check	06/21/2023	1027	Vesta District Services		-10,946.00	-37,672.05
Bill Pmt -Check	06/21/2023	1019	Cooper Pools Inc.		-5,903.00	-43,575.05
Bill Pmt -Check	06/21/2023	1021	Ideal Network Soluti...		-5,485.00	-49,060.05
Bill Pmt -Check	06/21/2023	1024	Straley Robin Vericker		-2,958.50	-52,018.55
Bill Pmt -Check	06/21/2023	1018	Brlitic Dvorak Inc		-2,937.50	-54,956.05
Bill Pmt -Check	06/21/2023	1029	Karen Deal		-1,359.65	-56,315.70
Bill Pmt -Check	06/21/2023	1022	PSA Horticultural		-1,100.00	-57,415.70
Bill Pmt -Check	06/21/2023	1017	ALSCO		-437.85	-57,853.55
Bill Pmt -Check	06/21/2023	1028	Amber Tucker		-305.81	-58,159.36
Bill Pmt -Check	06/21/2023	1026	Vantage Point Corp...		-288.45	-58,447.81
Bill Pmt -Check	06/21/2023	1020	FitRev Inc		-140.00	-58,587.81
Bill Pmt -Check	06/21/2023	1025	Trevor Elliott		-16.60	-58,604.41
Bill Pmt -Check	06/26/2023	1034	Virginia B. Edwards		-200.00	-58,804.41
Bill Pmt -Check	06/26/2023	1030	Agnieszka Fisher		-200.00	-59,004.41
Bill Pmt -Check	06/26/2023	1032	Heather Hepner		-200.00	-59,204.41
Bill Pmt -Check	06/26/2023	1033	Holly Ruhlig		-200.00	-59,404.41
Bill Pmt -Check	06/26/2023	1031	Bryan Norrie		-200.00	-59,604.41
Bill Pmt -Check	07/10/2023	ACH0...	Frontier		-105.98	-59,710.39
Total Checks and Payments					-59,710.39	-59,710.39
Deposits and Credits - 3 items						
Deposit	06/14/2023				192.36	192.36
Deposit	06/14/2023				9,242.15	9,434.51
Deposit	06/15/2023				10,332.12	19,766.63
Total Deposits and Credits					19,766.63	19,766.63
Total New Transactions					-39,943.76	-39,943.76
Ending Balance					160,056.24	160,056.24

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 PRESERVE AT WILDERNESS LAKE
 250 INTERNATIONAL PKWY STE 208
 LAKE MARY FL 32765

Statement Date: May 31, 2023

Account Number: *****5814

Customer Service Information

-  Client Care: 877-779-BANK (2265)
-  Web Site: www.bankunited.com
-  Bank Address: BankUnited
 P.O. Box 521599
 Miami, FL 33152-1599



Customer Message Center

Please reference Statement Message section for important information regarding new business fees, effective November 1, 2022.

PUBLIC FUNDS INTEREST CHECKING Account ***5814**

Account Summary

Statement Balance as of 05/26/2023			\$0.00
Plus	1	Deposits and Other Credits	\$200,000.00
Less	0	Withdrawals, Checks, and Other Debits	\$0.00
Less		Service Charge	\$0.00
Plus		Interest Paid	\$0.00
Statement Balance as of 05/31/2023			\$200,000.00

Interest Summary

Beginning Interest Rate	0.10%
Interest Paid this Statement Period	\$0.00
Interest Paid Year to Date	\$0.00

Activity By Date

Date	Description	Withdrawals	Deposits	Balance
05/31/2023	Customer Deposit		\$200,000.00	\$200,000.00

Rates By Date

Date	Rate
05/26	0.10%

Statement Date: May 31, 2023

Account Number: *****5814

Balances by Date

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
05/26	\$0.00	05/31	\$200,000.00

Other Balances

Minimum Balance this Statement Period	\$0.00
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Effective Nov 1, 2022, our Business Schedule of Fees will change. New fees can be reviewed at <https://www.bankunited.com/docs/default-source/business-documents/business-schedule-of-fees.11.2022.pdf>. If you have any questions, please contact Client Care at 1-877-779-2265 or your Treasury Solutions Officer. We appreciate your business and look forward to continuing to serve your financial needs.

Statement Date: May 31, 2023

Account Number: *****5814

If your account does not balance please check the following carefully:

Have you entered the amount of each check in your checkbook register?

Are the amounts of your deposits and other additions entered in your checkbook register the same as those on this statement?

Have you checked all additions and subtractions in your checkbook register?

Have you carried the correct balance forward when starting a new page in your checkbook register?

**IN CASE OF QUESTIONS OR ERRORS ABOUT YOUR STATEMENT:
PLEASE CALL (TOLL FREE) 1-877-779-BANK (2265) OR WRITE US AT:**BankUnited Operations / EFT Error
7815 NW 148th ST, Miami Lakes, FL 33016**For Consumer Customers Only**

Please contact us if you think your statement is wrong or if you need additional information about a transaction. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about and explain as clearly as you can why you believe there is an error or why you need further information.
3. Tell us the dollar amount of the suspected error.

You may be required to put your request in writing. We will investigate your complaint and will correct any error promptly.

For Electronic Funds Transfers, if we take more than 10 business days to investigate and correct the error, (20 business days if you are a new customer for electronic funds transfers occurring during the first 30 days after the first deposit is made to your account), we will recredit your consumer account for the amount you think is in error (plus interest if your account earns interest), so that you will have the use of the money during the time it takes us to complete our investigation.

For Substitute Checks, if we take more than 10 business days to investigate and correct the error, we will recredit your consumer account for the amount of loss up to the lesser of \$2,500.00 (plus interest if your account earns interest) or the amount of the substitute check. If your account is new (30 days from the date your account was established), has been subject to repeated overdrafts, or we believe the claim is fraudulent, we may delay the availability of recredited funds until we determine the claim is valid or until the 45th day after the claim was submitted.



Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Cash-Truist Operating Account New - The Preserve at Wilderness Lake

Statement ending balance	1,516,483.93
Deposits in transit	0.00
Outstanding checks and charges	(8,071.59)
Adjusted bank balance	1,508,412.34
Book balance	1,508,412.34
Adjustments*	0.00
Adjusted book balance	1,508,412.34

Total Checks and charges Cleared	1,129,715.90	Total Deposits Cleared	1,986,362.51
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
Misc Revenue	Misc Revenue 05/23	05/04/2023	050423	516.00	
Misc Revenue	Misc Revenue 05/23	05/04/2023	050423	1,131.80	
First American Title	S2013 Prepayment Lot 7 Tract 30- 7810 Grasmere Drive	05/05/2023	1265083044	4,439.34	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		1,318.29	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		711.26	
US Bank	Return Duplicate Transfer	05/16/2023	051623	7,950.23	
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		572,624.58	
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		531,573.06	
General Ledger entry	Transfer Funds to Close Old Truist Operating Account	05/22/2023		60,904.87	
General Ledger entry	Transfer DC Balance to Operating	05/24/2023		8,299.54	
General Ledger entry	Transfer Merchant Account Balance to Operating	05/24/2023		8,897.75	
General Ledger entry	Record Due to / From for Management Turnover	05/25/2023		787,995.79	
Total Deposits				1,986,362.51	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
Animal & Exotic Medical Center		04/24/2023	100430		82.69
Florida Department of Health in Pasco County		04/24/2023	100433	145.00	
Florida Department of Health in Pasco County		04/24/2023	100434	280.00	
Florida Department of Health in Pasco County		04/24/2023	100435	280.00	
Florida Department of Health in Pasco County		04/24/2023	100436	145.00	
Gamer Events		04/24/2023	100437		549.00
Romaner Graphics		04/24/2023	100440	1,895.00	
Suncoast Energy Systems, Inc.		04/24/2023	100441	2,289.27	
RedTree Landscape Systems, LLC		05/02/2023	100444	20,440.00	
Agnieszka Aneta Fisher		05/03/2023	100445	200.00	

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Cash-Truist Operating Account New - The Preserve at Wilderness Lake

Beth Edwards		05/03/2023	100446	200.00	
Bryan D Norrie		05/03/2023	100447	200.00	
Cooper Pools Inc.		05/03/2023	100448	180.00	
Heather Lyn Hepner		05/03/2023	100449	200.00	
Holly C Ruhlig		05/03/2023	100450	200.00	
Preserve At Wilderness Lake CDD		05/03/2023	100451	200,000.00	
Rizzetta & Company, Inc.		05/04/2023	100452	5,650.00	
Rizzetta & Company, Inc.		05/04/2023	100453	14,517.31	
Bryan D Norrie		05/05/2023	100454	200.00	
Frontier Florida, LLC	ACH	05/05/2023	050523-1	105.98	
Frontier Florida, LLC	ACH	05/08/2023	050823-1	903.62	
General Ledger entry	DS Prepayment Transfer	05/08/2023		4,439.34	
Rizzetta & Company, Inc.		05/09/2023	100455	107.42	
A Total Solution, Inc. (ATS)		05/10/2023	100456	600.00	
Agnieszka Aneta Fisher		05/10/2023	100457	200.00	
AlSCO, Inc.		05/10/2023	100458	145.95	
Animal & Exotic Medical Center		05/10/2023	100459	60.64	
Beth Edwards		05/10/2023	100460	200.00	
Brletic Dvorak, Inc.		05/10/2023	100461	5,680.00	
Bryan D Norrie		05/10/2023	100462	200.00	
Chelsey McFadden		05/10/2023	100463		250.00
Cooper Pools Inc.		05/10/2023	100464	225.00	
Florida Department of Revenue		05/10/2023	100465	91.88	
Gaydos Hydro Services, LLC		05/10/2023	100466	3,981.67	
Heather Lyn Hepner		05/10/2023	100467	200.00	
Holly C Ruhlig		05/10/2023	100468	200.00	
Pasco County Utilities		05/10/2023	100469	1,585.11	
School Outfitters LLC		05/10/2023	100470	3,286.05	
Straley Robin Vericker		05/10/2023	100471	7,630.00	
Tibbetts Lumber Co., LLC		05/10/2023	100472	73.80	
U.S. Bank		05/10/2023	100473	4,094.50	
Waste Connections of Florida		05/10/2023	100474	424.99	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		2,029.55	
Cooper Pools Inc.		05/12/2023	100475	6,033.00	
Florida Reserve Study and Appraisal, Inc.		05/12/2023	100476	1,500.00	
RedTree Landscape Systems, LLC		05/12/2023	100477	15,000.00	
Vanguard Cleaning Systems of Tampa Bay		05/12/2023	100478	1,950.00	
Duke Energy	ACH	05/12/2023	051223-1	13,741.11	
Body Luxe LLC		05/17/2023	100479		225.00
Johnson Mirmiran & Thompson, Inc.		05/17/2023	100480	1,230.00	
PSA Horticultural		05/17/2023	100481	1,100.00	
Duke Energy	ACH	05/17/2023	051723-1	1,401.38	
Frontier Florida, LLC	ACH	05/17/2023	051723-2	100.99	
General Ledger entry	DS Transfer	05/17/2023		1,318.29	
General Ledger entry	DS Transfer	05/17/2023		711.26	
Jerry Richardson Trapper		05/18/2023	100482		1,200.00
The Pool Works of Florida, Inc.		05/18/2023	100483	1,130.00	
AlSCO, Inc.		05/22/2023	100484		145.95
AlSCO, Inc.		05/22/2023	100485		145.95
Vesta Property Services, Inc.		05/22/2023	100486		5,473.00

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Cash-Truist Operating Account New - The Preserve at Wilderness Lake

Vesta Property Services, Inc.		05/22/2023	100487	11,417.00
General Ledger entry	Transfer DC Balance to Operating	05/24/2023		1,600.00
General Ledger entry	Record Due to / From for Management Turnover	05/25/2023		787,995.79
Total Checks and charges				1,129,715.90
				8,071.59



999-99-99-99 51371 U O C 001 30 T 63 001
 THE PRESERVE AT WILDERNESS LAKE
 COMMUNITY DEVELOPMENT DISTRICT
 OPERATING ACCT
 3434 COLWELL AVE STE 200
 TAMPA FL 33614-8390

Your account statement

For 05/31/2023

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ PUBLIC FUND ANALYZED CHECKING 1100022816991

Account summary

Your previous balance as of 04/28/2023	\$659,837.32
Checks	- 315,368.59
Other withdrawals, debits and service charges	- 22,721.97
Deposits, credits and interest	+ 1,194,737.17
Your new balance as of 05/31/2023	= \$1,516,483.93

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
05/03	100433	145.00	05/04	100453	14,517.31	05/15	100469	1,585.11
05/03	100434	280.00	05/10	100454	200.00	05/17	100470	3,286.05
05/03	100435	280.00	05/11	100455	107.42	05/15	100471	7,630.00
05/03	100436	145.00	05/17	100456	600.00	05/12	100472	73.80
05/02	*100440	1,895.00	05/15	100457	200.00	05/17	100473	4,094.50
05/11	100441	2,289.27	05/16	100458	145.95	05/15	100474	424.99
05/04	*100444	20,440.00	05/18	100459	60.64	05/16	100475	6,033.00
05/08	100445	200.00	05/15	100460	200.00	05/15	100476	1,500.00
05/15	100446	200.00	05/15	100461	5,680.00	05/15	100477	15,000.00
05/10	100447	200.00	05/15	100462	200.00	05/15	100478	1,950.00
05/10	100448	180.00	05/15	*100464	225.00	05/19	*100480	1,230.00
05/25	100449	200.00	05/15	100465	91.88	05/19	100481	1,100.00
05/05	100450	200.00	05/24	100466	3,981.67	05/22	*100483	1,130.00
05/31	100451	200,000.00	05/25	100467	200.00	05/30	*100487	11,417.00
05/04	100452	5,650.00	05/15	100468	200.00			

* indicates a skip in sequential check numbers above this item

Total checks = \$315,368.59

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
05/08	ACH CORP DEBIT BILL PAY FRONTIER COMMUNI THEPRESERVEATWILDERNESCUSTOMER ID 17368312521	105.98
05/08	ACH SETTLEMENT	4,439.34
05/09	ACH CORP DEBIT BILL PAY FRONTIER COMMUNI THEPRESERVEATWILDERNESCUSTOMER ID 17374781351	903.62
05/15	WEB_PAY DUKEENERGYCORPOR 1223 1107039131	13,741.11
05/17	ACH SETTLEMENT	2,029.55
05/18	ACH CORP DEBIT BILL PAY FRONTIER COMMUNI THEPRESERVEATWILDERNESCUSTOMER ID 18933474031	100.99

continued

■ PUBLIC FUND ANALYZED CHECKING 1100022816991 (continued)

DATE	DESCRIPTION	AMOUNT(\$)
05/18	WEB_PAY DUKEENERGYCORPOR 1723 1107075554	1,401.38
Total other withdrawals, debits and service charges		= \$22,721.97

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
05/04	COUNTER DEPOSIT	516.00
05/04	COUNTER DEPOSIT	1,131.80
05/05	COUNTER DEPOSIT	4,439.34
05/16	REMOTE DEPOSIT 3	7,950.23
05/19	INCOMING WIRE TRANSFER WIRE REF# 20230519-00025322	1,104,197.64
05/22	IN-BRANCH TRANSFER TRANSFER FROM CHECKING 1000154613458 05-22-23	60,904.87
05/24	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING 1000154613482 05-24-23	6,699.54
05/24	CM ON-LINE ACCT TRANSFER TRANSFER FROM CHECKING 1100022816681 05-24-23	8,897.75
Total deposits, credits and interest		= \$1,194,737.17



Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit Truist.com.

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit Truist.com to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.	Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Cash-Truist Operating Account - The Preserve at Wilderness Lake

Statement ending balance	0.00
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	0.00
Book balance	0.00
Adjustments*	0.00
Adjusted book balance	0.00

Total Checks and charges Cleared	66,377.21	Total Deposits Cleared	11,492.92
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
Pasco County Tax Collector	FY22-23 Tax Roll Deposit	05/10/2023	WIRE	9,463.37	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		2,029.55	
Total Deposits				11,492.92	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
Body Luxxe LLC		08/31/2022	100039	225.00	
Bryan D Norrie		11/14/2022	100170	200.00	
Celebrate Yard Signs		03/06/2023	100374	75.00	
Johnson Mirmiran & Thompson, Inc.		03/21/2023	100403	1,230.00	
Animal & Exotic Medical Center		04/14/2023	100438	115.77	
Beth Edwards		04/14/2023	100440	400.00	
Bryan D Norrie		04/14/2023	100442	400.00	
Wekiva Engineering, LLC		04/14/2023	100455	2,413.84	
Johnson Mirmiran & Thompson, Inc.	Lost-Fraud Related	05/01/2023	Voided - 100403	(1,230.00)	
Bryan D Norrie	lost	05/04/2023	Voided - 100170	(200.00)	
Body Luxxe LLC	Lost	05/10/2023	Voided - 100039	(225.00)	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		1,318.29	
General Ledger entry	R/C due to/from to new Operating account	05/10/2023		711.26	
ReadyRefresh by Nestle	Auto Pay	05/15/2023	051523-1	38.18	
General Ledger entry	Transfer Funds to Close Old Truist Operating Account	05/22/2023		60,904.87	
Total Checks and charges				66,377.21	0.00



999-99-99 51371 U O C 001 30 T 63 001
 THE PRESERVE AT WILDERNESS LAKE
 COMMUNITY DEVELOPMENT DISTRICT
 OPERATING ACCT
 3434 COLWELL AVE STE 200
 TAMPA FL 33614-8390

Your account statement

For 05/31/2023

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ PUBLIC FUND ANALYZED CHECKING 1000154613458

Account summary

Your previous balance as of 04/28/2023	\$54,884.29
Checks	- 3,404.61
Other withdrawals, debits and service charges	- 60,943.05
Deposits, credits and interest	+ 9,463.37
Your new balance as of 05/31/2023	= \$0.00

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
05/02	100374	75.00	05/05	*100440	400.00	05/01	*100455	2,413.84
05/19	*100438	115.77	05/11	*100442	400.00			

* indicates a skip in sequential check numbers above this item

Total checks = \$3,404.61

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
05/15	ACH CORP DEBIT ECHECKPAY ReadyRefresh AP .	38.18
05/22	IN-BRANCH TRANSFER TRANSFER TO CHECKING 1100022816991 05-22-23	60,904.87
Total other withdrawals, debits and service charges		= \$60,943.05

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
05/10	TAX ACC PASCOTAX THE PRESERVE AT WILDER CUSTOMER ID 00000000001027	649.99
05/10	TAX ACC PASCOTAX THE PRESERVE AT WILDER CUSTOMER ID 00000000001027	8,813.38
Total deposits, credits and interest		= \$9,463.37



Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit Truist.com.

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

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Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

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- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit Truist.com to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.	Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Cash-Truist Merchant Account - The Preserve at Wilderness Lake

Statement ending balance		0.00
Deposits in transit		0.00
Outstanding checks and charges		0.00
Adjusted bank balance		0.00
Book balance		0.00
Adjustments*		0.00
Adjusted book balance		0.00

	8,897.75	Total Deposits Cleared	0.00
Total Checks and charges Cleared			

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
Total Deposits				0.00	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
General Ledger entry	Transfer Merchant Account Balance to Operating	05/24/2023		8,897.75	
Total Checks and charges				8,897.75	0.00



999-99-99 51371 0 C 001 30 50 004
THE PRESERVE AT WILDERNESS LAKE
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

Your account statement

For 05/31/2023

Contact us



Truist.com



(844) 4TRUIST or
(844) 487-8478

■ PUBLIC FUND ANALYZED CHECKING 1100022816681

Account summary

Your previous balance as of 04/28/2023	\$8,897.75
Checks	- 0.00
Other withdrawals, debits and service charges	- 8,897.75
Deposits, credits and interest	+ 0.00
Your new balance as of 05/31/2023	= \$0.00

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
05/24	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING 1100022816991 05-24-23	8,897.75
Total other withdrawals, debits and service charges		= \$8,897.75



Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit Truist.com.

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
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Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit Truist.com to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.	Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC

Rizzetta & Company, Incorporated

Reconciliation report

As of 08/31/2023

Account: Cash-Truist Clubhouse Debit Card Account - The Preserve at Wilderness Lake

Statement ending balance	0.00
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	0.00
Book balance	0.00
Adjustments*	0.00
Adjusted book balance	0.00

Total Checks and charges Cleared	8,978.05	Total Deposits Cleared	1,600.00
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
General Ledger entry	Transfer DC Balance to Operating	05/24/2023		1,600.00	
Total Deposits				1,600.00	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
General Ledger entry	Debit Card Expense 04/23	04/28/2023		54.39	
General Ledger entry	Transfer DC Balance to Operating	05/24/2023		8,299.54	
General Ledger entry	Debit Card Expense 05/23	05/25/2023		624.12	
Total Checks and charges				8,978.05	0.00



999-99-99-99 51371 U O C 001 30 T 63 001
 THE PRESERVE AT WILDERNESS LAKE
 COMMUNITY DEVELOPMENT DISTRICT
 LODGE DEBIT CARD ACCT
 3434 COLWELL AVE STE 200
 TAMPA FL 33614-8390

Your account statement

For 05/31/2023

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ PUBLIC FUND ANALYZED CHECKING 1000154613482

Account summary

Your previous balance as of 04/28/2023	\$7,378.05
Checks	- 0.00
Other withdrawals, debits and service charges	- 7,378.05
Deposits, credits and interest	+ 0.00
Your new balance as of 05/31/2023	= \$0.00

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
05/01	DEBIT CARD PURCHASE CIRCLE K # 07575 04-28 LAND O LAKES FL 5812	54.39
05/02	DEBIT CARD PURCHASE Amazon.com*HM6OB90 05-01 Amzn.com/bill WA 5812	34.76
05/02	DEBIT CARD PURCHASE AMZN Mktp US*HM0NZ 05-01 Amzn.com/bill WA 5812	9.99
05/02	DEBIT CARD PURCHASE AMZN Mktp US*HM6JH 05-01 Amzn.com/bill WA 5812	24.99
05/02	DEBIT CARD PURCHASE AMAZON.COM*X18KL06 05-01 AMZN.COM/BILL WA 5812	123.59
05/03	DEBIT CARD RECURRING PYMT CALENDAR WIZ LLC 05-02 603-9299592 NH 5812	9.00
05/03	DEBIT CARD RECURRING PYMT WHENIWORK.COM 05-02 WHENIWORK.COM MN 5812	25.00
05/08	DEBIT CARD RECURRING PYMT WHOLESALE ROACHES 05-06 HTTPSWHOLESAL FL 5812	34.40
05/16	DEBIT CARD RECURRING PYMT EXTRA SPACE 8254 05-14 801-3654535 FL 5812	238.00
05/16	DEBIT CARD RECURRING PYMT EIG*CONSTANTCONTAC 05-15 855-2295506 MA 5812	70.00
05/17	DEBIT CARD RECURRING PYMT ADOBE *ACROPRO SU 05-16 408-536-6000 CA 5812	19.99
05/22	DEBIT CARD RECURRING PYMT WHOLESALE ROACHES 05-20 HTTPSWHOLESAL FL 5812	34.40
05/24	CM ON-LINE ACCT TRANSFER TRANSFER TO CHECKING 1100022816991 05-24-23	6,699.54
Total other withdrawals, debits and service charges		= \$7,378.05



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Charlotte, NC 28201

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Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

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- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
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How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.	Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Investments-Bank of Tampa MMA - The Preserve at Wilderness Lake

Statement ending balance	0.00
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	0.00
Book balance	0.00
Adjustments*	0.00
Adjusted book balance	0.00

Total Checks and charges Cleared	245,495.85	Total Deposits Cleared	0.00
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
Total Deposits				0.00	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		245,495.85	
Total Checks and charges				245,495.85	0.00



Account Number:
Statement Period:
Through:
30 - 5

Statement
11431431
Apr 29, 2023
May 31, 2023
Page 1

GO PAPERLESS WITH E-STATEMENTS

THIS SERVICE GIVES YOU THE OPTION OF VIEWING, PRINTING OR DOWNLOADING YOUR STATEMENT THROUGH PERSONAL ONLINE BANKING AS OPPOSED TO RECEIVING STATEMENTS IN THE MAIL. IT'S QUICK, SECURE, CONVENIENT, AND WILL EVEN HELP TO SAVE SOME TREES. TO ENROLL, SIMPLY CLICK ON eSTATEMENTS IN ONLINE BANKING.



PRESERVE AT WILDERNESS LAKE CDD

3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

- ☎ Call: 813-872-1200
- ✉ Write: P.O. Box One
Tampa, FL 33601-0001
- 🌐 Visit: www.bankoftampa.com
- ☎ Call: Telebank (24 Hours)
813-872-1275

----- COMM MONEY MARKET -----

ACCOUNT #	11431431	BEGINNING BALANCE	\$245,495.85
ACCOUNT NAME	COMM MONEY MARKET	DEPOSITS / CREDITS	\$858,701.79
AVG. AVAILABLE BALANCE	\$0.00	CHECKS / DEBITS	\$1,104,197.64
AVG. BALANCE	\$0.00	ENDING BALANCE	\$0.00
INTEREST PAID YTD	\$166.60	# DEPOSITS / CREDITS	2
INTEREST PAID THIS PERIOD	\$0.00	# CHECKS / DEBITS	2

ACCOUNT ACTIVITY DETAIL

Account Number:
Statement Period:
Through:

Statement
11431431
Apr 29, 2023
May 31, 2023
Page 2

OTHER CREDITS

Description	Date	Amount
ICS CLOSURE per K. Clark - GL/ 1210	05-19	321,822.31
ICS CLOSURE per K. Clark - GL/ 1210	05-19	536,879.48
Total		858,701.79

OTHER DEBITS

Description	Date	Amount
Outgoing Wire-THE PRESERVE AT WILDERNESS LAKE CDD	05-19	1,104,197.64
ACCOUNT CLOSURE PER K.CLARK AR-ARM-1366	05-22	0.00
Total		1,104,197.64

DAILY BALANCE

Date	Balance	Date	Balance	Date	Balance
05-19-23	\$0.00	05-22-23	\$0.00		

Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Investments-Bank of Tampa ICS Operating - The Preserve at Wilderness Lake

Statement ending balance	0.00
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	0.00
Book balance	0.00
Adjustments*	0.00
Adjusted book balance	0.00

Total Checks and charges Cleared	321,822.31	Total Deposits Cleared	356.86
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
	May 23 Interest	05/19/2023		356.86	
	May 23 Interest	05/31/2023		0.00	
Total Deposits				356.86	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		321,822.31	
Total Checks and charges				321,822.31	0.00

The Bank of Tampa
P.O. Box One
Tampa, FL 33601-0001



117939-31A
The Preserve at Wilderness Lake CDD
Operating
3434 Colwell Ave Ste 200
Tampa, FL 33614-8390

Contact Us
813-872-1200
PromontoryRequests@bankoftampa.com
<https://www.bankoftampa.com/>



Account
The Preserve at Wilderness Lake CDD
Operating

Date
05/31/2023

Page
1 of 2

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of May 2023 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****431	Savings	2.25%	\$321,465.45	\$0.00
TOTAL			\$321,465.45	\$0.00

DETAILED ACCOUNT OVERVIEW

Account ID: *****431
Account Title: The Preserve at Wilderness Lake CDD
Operating

Account Summary - Savings

Statement Period	5/1-5/31/2023	Average Daily Balance	\$186,657.36
Previous Period Ending Balance	\$321,465.45	Interest Rate at End of Statement Period	2.25%
Total Program Deposits	0.00	Statement Period Yield	2.27%
Total Program Withdrawals	(321,822.31)	YTD Interest Paid	1,971.62
Interest Capitalized	356.86		
Current Period Ending Balance	\$0.00		

Account Transaction Detail

Date	Activity Type	Amount	Balance
05/19/2023	Interest Capitalization	\$356.86	\$321,822.31
05/19/2023	Liquidation	(321,822.31)	0.00

Summary of Balances as of May 31, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
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Rizzetta & Company, Incorporated

Reconciliation report

As of 05/31/2023

Account: Investments-Bank of Tampa ICS Reserve - The Preserve at Wilderness Lake

Statement ending balance	0.00
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	0.00
Book balance	0.00
Adjustments*	0.00
Adjusted book balance	0.00

Total Checks and charges Cleared	536,879.48	Total Deposits Cleared	595.35
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Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
	May 23 Interest	05/19/2023		595.35	
Total Deposits				595.35	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		5,306.42	
General Ledger entry	Transfer BOT ICS & MMA to Operating Account to close BOT Accounts	05/19/2023		531,573.06	
Total Checks and charges				536,879.48	0.00

The Bank of Tampa
P.O. Box One
Tampa, FL 33601-0001



117939-31A
The Preserve at Wilderness Lake CDD
Capital Reserve
3434 Colwell Ave Ste 200
Tampa, FL 33614-8390

Contact Us

813-872-1200

PromontoryRequests@bankoftampa.com

<https://www.bankoftampa.com/>



Account

The Preserve at Wilderness Lake CDD
Capital Reserve

Date

05/31/2023

Page

1 of 2

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of May 2023 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****101	Savings	2.25%	\$536,284.13	\$0.00
TOTAL			\$536,284.13	\$0.00

DETAILED ACCOUNT OVERVIEW

Account ID: *****101
Account Title: The Preserve at Wilderness Lake CDD
Capital Reserve

Account Summary - Savings

Statement Period	5/1-5/31/2023	Average Daily Balance	\$311,390.79
Previous Period Ending Balance	\$536,284.13	Interest Rate at End of Statement Period	2.25%
Total Program Deposits	0.00	Statement Period Yield	2.27%
Total Program Withdrawals	(536,879.48)	YTD Interest Paid	3,739.70
Interest Capitalized	595.35		
Current Period Ending Balance	\$0.00		

Account Transaction Detail

Date	Activity Type	Amount	Balance
05/19/2023	Interest Capitalization	\$595.35	\$536,879.48
05/19/2023	Liquidation	(536,879.48)	0.00

Summary of Balances as of May 31, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
--------------------------	------------	---------------	---------

EXHIBIT 9



A TOTAL SOLUTION, INC. (ATS)
 Security & Fire Protection
 3487 Keystone Road
 Tarpon Springs FL 34688
 Phone: 727-942-1993
 Fax: 727-943-5919

QUOTE

DATE	QUOTE #	CUST #
5/19/2023	0000170708	0003873

CUSTOMER:

Wilderness Lake Preserve
 5844 Old Pasco Road
 Wesley Chapel FL 33544

JOB LOCATION:

Wilderness Lake Preserve
 21320 Wilderness Lake Blvd
 Land O Lakes FL 33543

P.O. NUMBER		TERMS	SALES PERSON
		SERVICE CONTRACT	Brad Ragghianti
QUAN	PART	DESCRIPTION	
3.00		<p>Hello</p> <p>A Total Solution is pleased to propose the following Access Control Solution. Your satisfaction is important to us and we plan to exceed your expectations. This proposal is a complete package including equipment and service. We look forward to being of service to you.</p> <p>Scope of work: This quote adds an additional 3,000 card holders to total 4,000 system wide.</p> <p>All equipment retains the manufacture's warranty. We guarantee proposed work to be free of defects for a period of one year from the installation date. If service is required post installation, we will be happy to provide excellent service for your system.</p> <p>Payment terms: 100% upon completion.</p> <p>AMS-XCRD-1KV40 - Bosch AMS 1,000 Additional Card Holders Technician License Programming</p> <p>Acceptance</p> <p>We appreciate the opportunity to offer this quote for the service at your location and hope we are favored with your order.</p> <p>In signing this quote the subscriber acknowledges the acceptance of all terms and conditions contained herein.</p>	
0.50			
		TOTAL	\$2,894.76

Customer Print Tish Dobson

Customer Signature Tish Dobson Date 5-25-2023

ATS Print _____ ATS Signature _____ Date _____

EXHIBIT 10

RedTree Landscape Systems
5532 Auld Lane
Holiday, FL 34690
727-810-4464
service@redtreelandscape.systems
redtreelandscapesystems.com

Estimate 1482



ADDRESS

The Preserve at Wilderness Lake CDD
3434 Colwell Ave, Suite 200
Tampa, FL 33614 USA

Date ? →

DATE	TOTAL
05/23/2023	\$290.00

ACTIVITY	QTY	RATE	AMOUNT
Neighborhood Park- Zone 3 valve is bad and needs to be replaced.			
Sales 1" Hunter scrubber valve	1	180.00	180.00
Sales Labor	2	55.00	110.00

Thank You

TOTAL	\$290.00
-------	----------

THANK YOU.

Accepted By *Tish Dobson*

Accepted Date 5-25-2023

EXHIBIT 11

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

ANNUAL FINANCIAL REPORT

September 30, 2022

The Preserve at Wilderness Lake Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Fort Pierce / Stuart

To the Board of Supervisors
The Preserve at Wilderness Lake Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

To the Board of Supervisors
The Preserve at Wilderness Lake Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 30, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Preserve at Wilderness Lake Community Development District's internal control over financial reporting and compliance.



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

May 30, 2023

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

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

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$2,988,785 (net position). Net investment in capital assets for the District was \$1,689,864. Restricted net position was \$63,712. Unrestricted net position was \$1,235,209.

- ◆ Revenues from governmental activities totaled \$2,250,850 and expenses from governmental activities totaled \$2,583,709.

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 1,382,623	\$ 1,604,847
Restricted assets	417,838	404,128
Capital assets	5,466,358	5,758,706
Total Assets	7,266,819	7,767,681
 Deferred outflows of resources	 169,167	 183,771
 Current liabilities	 551,170	 404,152
Non-current liabilities	3,896,031	4,225,656
Total Liabilities	4,447,201	4,629,808
 Net Position		
Net investment in capital assets	1,689,864	1,441,821
Restricted	63,712	320,854
Unrestricted	1,235,209	1,558,969
Total Net Position	\$ 2,988,785	\$ 3,321,644

The decrease in current assets is related to expenditures exceeding revenues in the General Fund in the current year.

The decrease in capital assets is the result of depreciation in the current year.

The increase in current liabilities is related to the increase in accounts payable and accrued expenses in the current year.

The decrease in non-current liabilities is related to the principal payments on long-term debt in the current year.

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for services	\$ 2,200,643	\$ 2,176,386
Investment income	11,365	9,486
Miscellaneous revenues	38,842	-
Total Revenues	<u>2,250,850</u>	<u>2,185,872</u>
Expenses		
General government	164,665	171,813
Physical environment	993,723	904,738
Culture/recreation	1,215,002	824,524
Interest and other charges	210,319	220,881
Total Expenses	<u>2,583,709</u>	<u>2,121,956</u>
Change in Net Position	(332,859)	63,916
Net Position - Beginning of Year	<u>3,321,644</u>	<u>3,257,728</u>
Net Position - End of Year	<u>\$ 2,988,785</u>	<u>\$ 3,321,644</u>

The increase in charges for services is related to an increase in special assessments in the current year.

The increase in physical environment is related the increase in roadway repair, wetland monitoring and mulch expenses in the current year.

The increase in culture/recreation is related to the increase in payroll and reserve expenses in the current year.

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

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

	Governmental Activities	
	2022	2021
Construction in progress	\$ 28,577	\$ 28,577
Infrastructure	5,741,925	5,741,925
Buildings and improvements	4,433,566	4,433,566
Equipment	1,050,724	1,050,724
Less: accumulated depreciation	<u>(5,788,434)</u>	<u>(5,496,086)</u>
Governmental Activities Capital Assets	<u>\$ 5,466,358</u>	<u>\$ 5,758,706</u>

During the year, depreciation was \$292,348.

General Fund Budgetary Highlights

The budgeted expenditures were exceeded by actual expenditures in the current year because reserve expenditures were more than anticipated.

There were no budget amendments in the current year.

Debt Management

Governmental Activities debt includes the following:

In March 2012, the District issued \$2,195,000 Series 2012 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund and redeem all of the outstanding principal of the Series 2002A Capital Improvement Revenue Bonds. As of September 30, 2022, the balance outstanding was \$1,335,000.

In July 2013, the District issued \$4,470,000 Series 2013 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund and redeem all of the outstanding principal of the Series 2004A Capital Improvement Revenue Bonds. As of September 30, 2022, the balance outstanding was \$2,890,000.

**The Preserve at Wilderness Lake Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The Preserve at Wilderness Lake Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

Request for Information

The financial report is designed to provide a general overview of The Preserve at Wilderness Lake Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the The Preserve at Wilderness Lake Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

The Preserve at Wilderness Lake Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 1,295,045
Prepaid expenses	58,828
Deposits	28,750
Total Current Assets	1,382,623
Non-Current Assets	
Restricted Assets	
Investments	417,838
Capital Assets, Not Being Depreciated	
Construction in progress	28,577
Capital Assets, Being Depreciated	
Buildings and improvements	4,433,566
Infrastructure	5,741,925
Equipment	1,050,724
Less: accumulated depreciation	(5,788,434)
Total Non-Current Assets	5,884,196
Total Assets	7,266,819
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	169,167
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	147,414
Bonds payable	325,000
Accrued interest	78,756
Total Current Liabilities	551,170
Non-Current Liabilities	
Bonds payable, net	3,896,031
Total Liabilities	4,447,201
 NET POSITION	
Net investment in capital assets	1,689,864
Restricted for debt service	63,712
Unrestricted	1,235,209
Total Net Position	\$ 2,988,785

See accompanying notes to financial statements.

The Preserve at Wilderness Lake Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues	Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Governmental Activities
Governmental Activities			
General government	\$ (164,665)	\$ 135,181	\$ (29,484)
Physical environment	(993,723)	695,757	(297,966)
Culture/recreation	(1,215,002)	877,479	(337,523)
Interest and other charges	(210,319)	492,226	281,907
Total Governmental Activities	\$ (2,583,709)	\$ 2,200,643	(383,066)
			General Revenues
			Investment income 11,365
			Miscellaneous revenues 38,842
			Total General Revenues 50,207
			Changes in Net Position (332,859)
			Net Position - Beginning of Year 3,321,644
			Net Position - End of Year \$ 2,988,785

See accompanying notes to financial statements.

The Preserve at Wilderness Lake Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2022

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 1,295,045	\$ -	\$ 1,295,045
Prepaid expenses	58,828	-	58,828
Deposits	28,750	-	28,750
Restricted assets			
Investments, at fair value	-	417,838	417,838
Total Assets	\$ 1,382,623	\$ 417,838	\$ 1,800,461
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 147,414	\$ -	\$ 147,414
 FUND BALANCES			
Nonspendable - prepaid expenses/deposits	87,578	-	87,578
Restricted:			
Debt service	-	417,838	417,838
Assigned capital projects	916,351	-	916,351
Unassigned	231,280	-	231,280
Total Fund Balances	1,235,209	417,838	1,653,047
Total Liabilities and Fund Balances	\$ 1,382,623	\$ 417,838	\$ 1,800,461

See accompanying notes to financial statements.

**The Preserve at Wilderness Lake Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022**

Total Governmental Fund Balances	\$ 1,653,047
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, \$28,577, infrastructure, \$5,741,925, buildings and improvements, \$4,433,566, and equipment, \$1,050,724, net of accumulated depreciation, \$(5,788,434), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	5,466,358
Deferred outflows of resources, deferred amount on refunding, net, are not current financial resources and therefore, are not reported at the fund level.	169,167
Long-term liabilities, bonds payable, \$(4,225,000), net of bond discount, net \$3,969, are not due and payable in the current period, and therefore, are not reported at the fund level.	(4,221,031)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(78,756)</u>
Net Position of Governmental Activities	<u><u>\$ 2,988,785</u></u>

See accompanying notes to financial statements.

The Preserve at Wilderness Lake Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 1,708,417	\$ 492,226	\$ 2,200,643
Investment income	10,023	1,342	11,365
Miscellaneous revenues	38,842	-	38,842
Total Revenues	<u>1,757,282</u>	<u>493,568</u>	<u>2,250,850</u>
Expenditures			
Current			
General government	164,665	-	164,665
Physical environment	847,509	-	847,509
Culture/recreation	1,068,868	-	1,068,868
Debt service			
Principal	-	280,000	280,000
Interest	-	199,858	199,858
Total Expenditures	<u>2,081,042</u>	<u>479,858</u>	<u>2,560,900</u>
Net Change in Fund Balances	(323,760)	13,710	(310,050)
Fund Balances - Beginning of Year	<u>1,558,969</u>	<u>404,128</u>	<u>1,963,097</u>
Fund Balances - End of Year	<u><u>\$ 1,235,209</u></u>	<u><u>\$ 417,838</u></u>	<u><u>\$ 1,653,047</u></u>

See accompanying notes to financial statements.

**The Preserve at Wilderness Lake Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (310,050)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period. (292,348)

Repayment of bond principal is an expenditure at the fund level, but the repayment reduces long-term liabilities at the government-wide level. 280,000

At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period. 4,518

Bond discount is amortized at the government-wide level as interest over the life of the associated bonds payable. This is the current year amount amortized. (375)

The deferred outflows of resources for refunding debt is recognized as a component of interest expense in the Statement of Activities, but not in the governmental funds. This is the amount of interest in the current period. (14,604)

Change in Net Position of Governmental Activities \$ (332,859)

See accompanying notes to financial statements.

The Preserve at Widerness Lake Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 1,697,700	\$ 1,697,700	\$ 1,708,417	\$ 10,717
Investment income	9,500	9,500	10,023	523
Miscellaneous revenues	21,000	21,000	38,842	17,842
Total Revenues	<u>1,728,200</u>	<u>1,728,200</u>	<u>1,757,282</u>	<u>29,082</u>
Expenditures				
Current				
General government	142,762	142,762	164,665	(21,903)
Physical environment	823,183	823,183	847,509	(24,326)
Culture/recreation	987,898	987,898	1,068,868	(80,970)
Total Expenditures	<u>1,953,843</u>	<u>1,953,843</u>	<u>2,081,042</u>	<u>(127,199)</u>
Net Change in Fund Balances	(225,643)	(225,643)	(323,760)	(98,117)
Fund Balances - Beginning of Year	<u>225,643</u>	<u>225,643</u>	<u>1,558,969</u>	<u>1,333,326</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,235,209</u>	<u>\$ 1,235,209</u>

See accompanying notes to financial statements.

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on February 13, 2001 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Pasco County Ordinance No 01-05 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the The Preserve at Wilderness Lake Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

2. Measurement Focus and Basis of Accounting

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

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

Governmental activities are supported by special assessments and developer contributions. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

b. Fund Financial Statements

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

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

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

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

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

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

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

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

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire the special assessment revenue bonds which were used to finance the construction of District infrastructure improvements.

b. Non-current Governmental Assets/Liabilities

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

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

a. Cash and Investments

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

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

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which includes construction in progress, buildings and improvements, infrastructure, and equipment, are reported in the governmental activities column.

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Infrastructure	15 years
Buildings and improvements	10 - 40 years
Equipment	3 - 7 years

d. Unamortized Bond Discounts

Bond discounts and bond premiums associated with the issuance of revenue bonds are amortized according to the straight-line method of accounting. For financial reporting, unamortized bond discounts and premiums are netted with the applicable long-term debt.

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. Deferred Outflows/Inflows of Resources

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

f. Budgets

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

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$1,377,187 and the carrying value was \$1,294,745. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments

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

Investment	Maturities	Fair Value
First American Government Obligations	18 Days*	\$ 417,838

*Maturity is a weighted average maturity.

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

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

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

Credit Risk

The District's investments in treasury funds, money markets and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investments in First American Government Obligations was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligations represent 100% of District's total investments.

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

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CAPITAL ASSETS

Capital asset activity for the period ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Disposals	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 28,577	\$ -	\$ -	\$ 28,577
Capital assets, being depreciated:				
Buildings and improvements	4,433,566	-	-	4,433,566
Infrastructure	5,741,925	-	-	5,741,925
Equipment	1,050,724	-	-	1,050,724
Less: accumulated depreciation	<u>(5,496,086)</u>	<u>(292,348)</u>	-	<u>(5,788,434)</u>
Total Capital Assets, being depreciated	<u>5,730,129</u>	<u>(292,348)</u>	-	<u>5,437,781</u>
Total Capital Assets, net	<u>\$ 5,758,706</u>	<u>\$ (292,348)</u>	<u>\$ -</u>	<u>\$ 5,466,358</u>

Depreciation was charged to physical environment, \$146,214, and culture/recreation \$146,134.

NOTE D – LONG-TERM DEBT

The following is a summary of debt activity for the District for the period ended September 30, 2022:

Bonds payable at October 1, 2021	\$ 4,505,000
Principal payments	<u>(280,000)</u>
Bonds payable at September 30, 2022	4,225,000
Bond discount, net	<u>(3,969)</u>
Bonds Payable, Net at September 30, 2022	<u>\$ 4,221,031</u>

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

Capital Improvement Revenue Refunding Bonds

\$2,195,000 Series 2012 Capital Improvement Revenue Refunding Bonds maturing through 2033, at various interest rates between 2.375% and 5.375%, payable May 1 and November 1. Current portion is \$115,000. \$ 1,335,000

\$4,470,000 Series 2013 Capital Improvement Revenue Refunding Bonds maturing through 2034, at various interest rates between 1.35% and 4.25%, payable May 1 and November 1 beginning November 2021. Current portion is \$210,000. \$ 2,890,000

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – LONG-TERM DEBT (CONTINUED)

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

Year Ending September 30,	Principal	Interest	Total
2023	\$ 325,000	\$ 189,013	\$ 514,013
2024	290,000	175,443	465,443
2025	305,000	163,380	468,380
2026	320,000	150,285	470,285
2027	335,000	136,008	471,008
2028-2032	1,910,000	437,807	2,347,807
2033-2034	740,000	45,944	785,944
Totals	<u>\$ 4,225,000</u>	<u>\$ 1,297,880</u>	<u>\$ 5,522,880</u>

Summary of Significant Bonds Resolution Terms and Covenants

Capital Improvement Revenue Refunding Bonds

Significant Bond Provisions

The Series 2012 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, beginning at any time after May 1, 2022 in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture. The Series 2012 Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2013 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, beginning at any time after May 1, 2023 in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture. The Series 2013 Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indentures establish certain amounts be maintained in a reserve account. In addition, the Trust Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

The Preserve at Wilderness Lake Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – LONG-TERM DEBT (CONTINUED)

Depository Funds

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

Reserve Funds

The Series 2012 Reserve Account was funded from the proceeds of the Series 2012 Bonds in an amount equal to 75 percent of the maximum annual debt service for the Series 2012 Bonds.

The Series 2013 Reserve Account was funded from the proceeds of the Series 2013 Bonds in an amount equal to 50 percent of the maximum annual debt service for the Series 2013 Bonds.

Monies held in the reserve accounts will be used only for the purposes established in the Trust Indentures.

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

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue Refunding Bonds		
Series 2012	\$ 125,130	\$ 121,926
Series 2013	\$ 154,107	\$ 153,444

NOTE E – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial coverage since inception.



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

To the Board of Supervisors
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, as listed in the table of contents, of The Preserve at Wilderness Lake Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated May 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Preserve at Wilderness Lake Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Preserve at Wilderness Lake Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of The Preserve at Wilderness Lake Community Development District's internal control.

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

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

Fort Pierce / Stuart

To the Board of Supervisors
The Preserve at Wilderness Lake Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

May 30, 2023



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MANAGEMENT LETTER

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 financial statements of The Preserve at Wilderness Lake Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated May 30, 2023.

Auditor's Responsibility

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

Other 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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 30, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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



To the Board of Supervisors
The Preserve at Wilderness Lake Community Development District

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

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

Specific Information

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, The Preserve at Wilderness Lake Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: N/A
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 20
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$456,252.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: There were no such construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2022 budget.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, The Preserve at Wilderness Lake Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$1,097.38 - \$3,840.83, and the Debt Service Fund \$326.54 - \$993.33.
- 2) The amount of special assessments collected by or on behalf of the District: Total on-roll special assessments collected was \$306,322 and off-roll assessments collected were \$2,196,866.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$1,335,000, issued in 2012, matures May, 2033 and \$2,890,000 issued in 2013, matures in 2034.



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

To the Board of Supervisors
The Preserve at Wilderness Lake Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we noted the following finding.

Finding 22-01

Finding: The actual expenditures of the General Fund exceeded the approved budgeted amounts in violation of Section 189.016, Florida Statutes.

Recommendation: The District should monitor expenditures in future years to ensure that actual expenditures do not exceed the budget.

Management Response: Management will monitor budget in future years to ensure there is not a budget over expenditure.

Purpose of this Letter

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

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

May 30, 2023



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

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's compliance with Section 218.415, Florida Statutes during the period ended September 30, 2022. Management is responsible for The Preserve at Wilderness Lake Community Development District's compliance with those requirements. Our responsibility is to express an opinion on The Preserve at Wilderness Lake Community Development District's compliance based on our examination.

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

In our opinion, The Preserve at Wilderness Lake Community Development District complied, in all material respects, with the aforementioned requirements during the period ended September 30, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

May 30, 2023

Fort Pierce / Stuart