

***Heritage Park***  
*Community Development District*

*January 17, 2019*

# Heritage Park Community Development District

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

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January 10, 2019

Board of Supervisors  
Heritage Park  
Community Development District

Dear Board Members:

The Heritage Park Community Development District Board of Supervisors Meeting is scheduled for **Thursday, January 17, 2019 at 1:00 p.m.** at the **Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084.**

Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment
- III. Organizational Matters
  - A. Oath of Office for Newly Elected Supervisors
  - B. General Information for New Supervisors
  - C. Election of Officers, Resolution 2019-01
- IV. Approval of the Minutes of the November 15, 2018 Meeting
- V. Acceptance of Fiscal Year 2018 Draft Audit Report
- VI. Review of Updated Maintenance Map
- VII. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
  - D. Operations Manager - Report
- VIII. Audience Comments
- IX. Supervisors Requests
- X. Financial Reports
  - A. Balance Sheet and Statement of Revenues & Expenditures
  - B. Assessment Receipt Schedule
  - C. Approval of Check Register
- XI. Next Scheduled Meeting – March 21, 2019 at 1:00 p.m.
- XII. Adjournment

The third order of business is organizational matters. At this time the newly elected supervisors will subscribe to an oath of office and the Board can consider appointing them as an officer of the District by adopting Resolution 2019-01.

Enclosed for your review and approval is a copy of the minutes of the November 15, 2018 meeting.

The fifth order of business is acceptance of the draft audit report for Fiscal Year 2018, which is enclosed for your review.

Enclosed under the Operations Manager's report is a memorandum.

A copy of the financial statements, assessments receipts and check register are enclosed for your review.

The balance of the agenda is routine in nature, and any additional support material will be presented and discussed at the meeting.

I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,

*James Oliver*

James Oliver  
District Manager

cc:	Rich Whetsel	Jenny Urcan
	Brian Stephens	Michael Eckert
	Darrin Mossing	Carl Eldred
	Ryan Stilwell	

## *AGENDA*

# *Heritage Park Community Development District Agenda*

Thursday  
January 17, 2019  
1:00 p.m.

Heritage Park Amenity Center  
225 Hefferon Drive  
St. Augustine, Florida 32084  
**Call In # 1-800-264-8432 Code # 545792**  
***District Website: [www.heritageparkcdd.com](http://www.heritageparkcdd.com)***

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### *THIRD ORDER OF BUSINESS*

*C.*



**RESOLUTION 2019-01**

**A RESOLUTION DESIGNATING OFFICERS OF THE  
HERITAGE PARK COMMUNITY DEVELOPMENT  
DISTRICT**

**WHEREAS**, the Board of Supervisors of the Heritage Park Community Development District at a regular business meeting held on January 17, 2019 desires to elect the below recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT:**

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice-Chairman
<u>James Oliver</u>	Secretary
<u>James Perry</u>	Treasurer
<u>James Oliver</u>	Assistant Treasurer
<u>Ariel Lovera</u>	
<u>James Perry</u>	Assistant Secretary
<u>David deNagy</u>	
<u>Ernesto Torres</u>	
_____	
_____	
_____	

**PASSED AND ADOPTED THIS 17<sup>TH</sup> DAY OF JANUARY, 2019**

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

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

## *FOURTH ORDER OF BUSINESS*

MINUTES OF MEETING  
HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heritage Park Community Development District was held on Thursday, November 15, 2018 at 1:00 p.m. at the Heritage Park Amenities Center, 225 Hefferon Drive, St. Augustine, Florida 32084.

Present and constituting a quorum were:

Ken Kinnecom	Chairman
Mark Masley	Vice Chairman (by phone)
Joanne Wharton	Supervisor
Robert Curran	Supervisor

Also present were:

Jim Oliver	District Manager
Carl Eldred	District Counsel (by Phone)
Brian Stephens	Riverside Management
Candy Radford-Baxter	HOA Administrator

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order at 1:00 p.m. Mr. Oliver stated Tom Ferry, Supervisor Elect, is also in attendance. Chapter 190 of Florida Statute dictates new board members are not seated until the second Tuesday after election.

**SECOND ORDER OF BUSINESS**

**Public Comment**

No members of the public were in attendance.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the September 20, 2018 Meeting**

On MOTION by Ms. Wharton seconded by Mr. Kinnecom with all in favor the Minutes of the September 20, 2018 meeting were approved.
--

**FOURTH ORDER OF BUSINESS****Update on FPL Pole Relocation**

Mr. Kinnecom stated we had a lengthy conference call with various people involved, and it has been agreed that FPL will relocate the pole prior to year-end. We don't have to pay the full relocation charge, which would be normal. It is called a Tariff Lighting Assessment. It is about \$864, and they will redo whatever electric needs there are and move the pole. We are in process with the work order, and they will be sending an invoice to us for payment.

**FIFTH ORDER OF BUSINESS****Ratification of Agreement for Landscape Maintenance Services**

Mr. Oliver stated at the last meeting you reviewed proposals and made a decision to retain Yellowstone. The attorney has put that in the form of an agreement, which is located in the agenda package. You will see under Section 5 on Page 3 that the annual amount is \$35,324.88. The agreement commences on November 14, 2018 and ends on November 13, 2019.

On MOTION by Ms. Wharton seconded by Mr. Kinnecom with all in favor to ratify the agreement with Yellowstone for landscape maintenance services was approved.

**SIXTH ORDER OF BUSINESS****Update Regarding Encroachment Matters**

Mr. Oliver stated at the last meeting, we discussed that eight letters were sent to property owners because it appears that they have improvements that exceed their property line onto CDD property. We were making them aware of that and asked them to provide any information they could provide so show that our information is incorrect or if they had any approvals to do that. No one provided such information to me. I did talk with one resident who said that actually that improvement was made about 8 years ago. Ken had a discussion with another property owner that showed there were some changes to that fence line, and subsequent to our last discussion, there have been some other properties that show that they have encroached beyond the property line on the District property.

Ms. Wharton stated we did have one of those people come to the ARB to ask permission to move their fence back onto their property line. Candy would have that.

Mr. Kinnecom stated at our last meeting, Jenny pointed out that one area we thought was an encroachment was actually a shadow effect, and it did not apply. That brought us down to six. We have noted through diligence and a lot of title work that two of the six encroach actually onto HOA property. That notice will be going to the HOA. There is one other that I brought up, which has been a longstanding problem, and that is the fence at 1116 Wild Cedar, which actually goes into 3' encroachment to the access point for the trails. It is going to be up to the HOA to get those two plus this one at Wild Cedar straightened out. That brings us down to four for the CDD, and let's get an update on those four from Brian.

Mr. Stephens stated I looked at all four of those today and took pictures of all of them. I will say where the fences exist now does not impede our ability to maintain the lake or the lake banks. Being no monuments presents, I could not tell you within the foot of where our property is or is not. They do appear to all be on the flat part of the ground, so they are not on the incline of the lake bank. At this point that is all I have to go off of is just the pure visual. I have pictures I can share.

Mr. Oliver stated staff can continue to work to try to nail this down. In keeping with what we do at all of our other Districts, we just want to remind the HOA that typically we would expect that any improvements on private lots go through the HOA and not the CDD. To the extent that it impacts the CDD property, the HOA should communicate with the CDD and ask for permission to have that improvement on CDD property. Usually the CDD wouldn't turn that down, but it would go back to the HOA, and the HOA would work with the property owner.

## **SEVENTH ORDER OF BUSINESS**

### **Discussion of District Policies**

Mr. Oliver stated in your agenda package is a draft policy for the CDD regarding the removal or trimming of trees and brush in preserve areas adjacent to private property. I have been working with the Chairman on this, and essentially if there is a District tree that is endangering a structure on private property, the property owner should notify the District Operations Manager so he can make an evaluation to determine if that tree is dead or dying and a danger to that structure. He would coordinate appropriate action if he deemed it to be a danger.

As far as just regular brush that comes from a common area that is owned by the District that is encroaching onto private property, the property owner has the right to trim that area if it is going over their fence to through the fence. We don't go in people's backyards to check that out, but if there is a tree that is endangering a property, and it is not reported and the tree falls and damages, then protocol is you call your property insurance company to handle that. The same would hold true if a tree on private property fell onto District property. It would be our property insurer's responsibility to pay for that damage if we didn't notify the property owner first.

Ms. Wharton stated my understanding is this has been a policy that has been in existence, and we are just clarifying and putting it in writing. Is this something that should be in the HOA newsletter that goes out since the CDD does not send one out?

Mr. Oliver responded this is a new policy for this particular District. It has been adopted at other Districts. Every year, as hurricane season comes on, we get a flurry of calls saying you need to take this tree down. The first thing Brian needs to do is determine if the tree is on District property and then go assess the tree. In some cases, he may actually coordinate with St. John's River Water Management District because he can't just cut down trees out of certain preserve areas. That is why we have that policy. When there is damage to property, we want people to know you need to call your property insurance company. The District is not responsible. When the District adopts the policy, whether you do it today or at a future meeting, it would be a good idea to use all means to educate the residents of this policy.

On MOTION by Mr. Kinnecom seconded by Mr. Curran with all in favor the CDD policies regarding responsibilities for removal of dead or dying trees located on CDD property was approved in substantial form.
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Mr. Eldred stated there are a couple of edits that I would like to suggest. They are not substantive edits, and you can still adopt the policy subject to non-substantive edits from Counsel.

**EIGHTH ORDER OF BUSINESS****Consideration of Proposal for Conversion of Website for ADA Compliance**

Mr. Oliver stated we will talk about ADA compliance and this website is accessible to the visually impaired. That has resulted in a flurry of lawsuits throughout the state, and we are taking every effort we can make to mitigate the chance of the District being sued and also to make the website accessible. A number of our documents are simply not readable using the tools that are available to the visually impaired. We have a proposal from a company to make all of our documents converted so they are ADA accessible. We may want to talk at a future meeting about the fact that right now the District has a website that also has a link to the HOA. My thought today is for you to consider one section of this proposal which is make all the documents compliant and convert as necessary for a one-time fee of \$1,750. The next page not to be considered today is for future maintenance of those documents. I believe we have the skill set in-house necessary to remain compliant. Today I am asking that we take action to become compliant.

On MOTION by Ms. Wharton seconded by Mr. Curran with all in favor the proposal from VGlobal Tech for conversion/compliance of website in the amount of \$1,750 was approved.

**NINTH ORDER OF BUSINESS****Review of Updated Maintenance Map.**

Mr. Oliver stated this is a work in progress right now. The Chairman is working with staff on this project so we can update the maps to more clearly identify what is owned by the District, what is private property, and what is owned by the HOA. We are near the final version, but there are a couple more tweaks we still need to make. It is not ready for circulation yet.

Mr. Kinnecom and Ms. Wharton both complimented the work that Jenny Urcan, District Engineer, performed. Mr. Kinnecom stated it is not ready for distribution, but as soon as it is ready, I will make sure hard copies are provided. There will be a large display map for use at meetings (to be stored at HOA office).

Ms. Wharton asked for Ms. Urcan to clarify the trail system. When she went to the blue, it disappeared a little bit. You can see the entrances, but it would be nice to clarify the trails.

**TENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Eldred had no report.

**B. Engineer**

There was no Engineer's report.

**C. Manager**

Mr. Oliver stated Mark Masley, Tom Ferry, and Bob Curran all ran unopposed. They will be sworn in at our next meeting on January 17, 2019.

**D. Operations Manager**

Mr. Stephens stated all of the fountain timers have been adjusted to reflect Daylight Savings Time. All timers are set to go off at 5:45 p.m. The start time did not change. The fountain timer in Pond 800 has been replaced. It would not trip off when it was supposed to. All the outfall structures and lakes are continuing to be inspected and cleaned on a biweekly basis. Yellowstone is in their non-growing season mowing pattern, which is roughly biweekly.

Ms. Wharton asked in the street where we have our overflows for water, that goes directly into the lakes, correct? (Yes). Do we ever have a maintenance schedule of going through and clearing them out. I know one or two have a sandbag across it to keep larger things out. Some have a lot of grass. Do we ever do that?

Mr. Stephens responded we typically do not do that. We will clean the top of the grate, and whatever falls through naturally flushes out into the pond and is taken care of naturally. When our guys come through to do the lakes, they also make sure all the tops of the drains are clean.

**ELEVENTH ORDER OF BUSINESS**

**Audience Comments**

No members of the public were in attendance.

**TWELFTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.



**THIRTEENTH ORDER OF BUSINESS      Financial Reports**

- A.    Balance Sheet and Statement of Revenues & Expenditures**
- B.    Assessment Receipts Schedule**
- C.    Approval of Check Register**

This reporting is as of October 31, 2018. There is nothing but zeros on the Assessment Receipt Schedule.

Ms. Wharton asked about the Maintenance and Field Operations on the financial reports. Can you tell me the difference between the landscape maintenance of \$35,000 and common area maintenance of \$10,000?

Mr. Oliver responded the landscape maintenance is part of the contractual relationship we have with Yellowstone, their monthly payments to them. The common area maintenance is a pot of money that is not a flat rate but is whatever Brian decides needs to be done. It is kind of contingency. If he goes out and cleans the storm drains, that would be one of the line items that it would be paid from.

On MOTION by Mr. Kinnecom seconded by Mr. Curran with all in favor the Check Register was approved.
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**FOURTEENTH ORDER OF BUSINESS      Next Scheduled Meeting**

Mr. Oliver stated the next scheduled meeting is January 17, 2019 at 1:00 p.m. at this location.

**FIFTEENTH ORDER OF BUSINESS      Adjournment**

On MOTION by Ms. Wharton seconded by Mr. Kinnecom with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## *FIFTH ORDER OF BUSINESS*

**HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2018**

**DRAFT**

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Heritage Park Community Development District  
St. Johns County, Florida

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

We have audited the accompanying financial statements of the governmental activities and each major fund of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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## **Other Matters**

### *Required Supplementary Information*

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

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

In accordance with Government Auditing Standards, we have also issued our report dated XXXX, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated XXXX, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

XXXX, 2019

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Heritage Park Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$786,735).
- The change in the District's total net position in comparison with the prior fiscal year was (\$44,412), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$574,577, an increase of \$23,644 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned to subsequent year's expenditures and renewal and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

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## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service and capital projects fund, all of which are considered major funds.

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

### Notes to the Financial Statements

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,			
	2018	2017	
Current and other assets	\$ 584,381	\$ 560,116	
Capital assets, net of depreciation	3,045,018	3,284,430	
Total assets	3,629,399	3,844,546	
Deferred Outflows of Resources	38,296	40,728	
Current liabilities	97,188	98,539	
Long-term liabilities	4,357,242	4,529,058	
Total liabilities	4,454,430	4,627,597	
Net position			
Net investment in capital assets	(1,273,928)	(1,203,900)	
Restricted	264,929	242,365	
Unrestricted	222,264	219,212	
Total net position	\$ (786,735)	\$ (742,323)	



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2018	2017
Revenues:		
Program revenues		
Charges for services	\$ 671,242	\$ 649,738
Operating grants and contributions	913	631
Capital grants and contributions	50	54
General revenues		
Investment earnings	211	196
Total revenues	672,416	650,619
Expenses:		
General government	95,288	128,913
Maintenance and operations	403,443	376,758
Interest	218,097	222,450
Total expenses	716,828	728,121
Change in net position	(44,412)	(77,502)
Net position - beginning	(742,323)	(664,821)
Net position - ending	\$ (786,735)	\$ (742,323)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$716,828. The majority of the costs of the District's activities were paid by program revenues. Program revenues, comprised primarily of assessments, increased slightly during the fiscal year. Program revenues were comprised primarily of assessments for both the current and prior fiscal years.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2018, the District had \$5,896,043 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$2,851,025 has been taken, which resulted in a net book value of \$3,045,018. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2018, the District had \$4,405,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Heritage Park Community Development District's Finance Department at 135 West Central Boulevard, Suite 320, Orlando, Florida, 32801.

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 155,260
Investments	63,997
Assessments receivable	5,852
Prepaid items	6,959
Restricted assets:	
Investments	352,313
Capital assets:	
Depreciable, net	3,045,018
Total assets	<u>3,629,399</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding (debit)	38,296
Total deferred outflows of resources	<u>38,296</u>
 <b>LIABILITIES</b>	
Accounts payable	9,804
Accrued interest payable	87,384
Non-current liabilities:	
Due within one year	180,000
Due in more than one year	4,177,242
Total liabilities	<u>4,454,430</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(1,273,928)
Restricted for debt service	264,929
Unrestricted	222,264
Total net position	<u>\$ (786,735)</u>

See notes to the financial statements

**DRAFT**

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Expenses	Program Revenues			Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 95,288	\$ 95,288	\$ -	\$ -	\$ -
Maintenance and operations	403,443	166,822	-	50	(236,571)
Interest on long-term debt	218,097	409,132	913	-	191,948
Total governmental activities	716,828	671,242	913	50	(44,623)
		General revenues:			
		Investment earnings			211
		Total general revenues			211
		Change in net position			(44,412)
		Net position - beginning			(742,323)
		Net position - ending			\$ (786,735)

See notes to the financial statements

DRAFT

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash	\$ 34,399	\$ -	\$ 120,861	\$ 155,260
Investments	63,997	352,313	-	416,310
Assessments receivable	5,852	-	-	5,852
Prepaid items	6,959	-	-	6,959
Total assets	<u>\$ 111,207</u>	<u>\$ 352,313</u>	<u>\$ 120,861</u>	<u>\$ 584,381</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 9,804	\$ -	\$ -	\$ 9,804
Total liabilities	<u>9,804</u>	<u>-</u>	<u>-</u>	<u>9,804</u>
Fund balances:				
Nonspendable:				
Prepaid items	6,959	-	-	6,959
Restricted for:				
Debt service	-	352,313	-	352,313
Assigned to:				
Subsequent year's expenditures	6,441	-	-	6,441
Renewal and replacement	-	-	120,861	120,861
Unassigned	88,003	-	-	88,003
Total fund balances	<u>101,403</u>	<u>352,313</u>	<u>120,861</u>	<u>574,577</u>
Total liabilities and fund balances	<u>\$ 111,207</u>	<u>\$ 352,313</u>	<u>\$ 120,861</u>	<u>\$ 584,381</u>

See notes to the financial statements

**DRAFT**

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

Fund balance - governmental funds \$ 574,577

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

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

Cost of capital assets	5,896,043	
Accumulated depreciation	<u>(2,851,025)</u>	3,045,018

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

38,296

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

Accrued interest payable	(87,384)	
Bonds payable	<u>(4,357,242)</u>	<u>(4,444,626)</u>
Net position of governmental activities		<u>\$ (786,735)</u>

See notes to the financial statements

**DRAFT**

	<u>DEC ACTUAL</u>	<u>DEC BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 10,500.00	\$ 10,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 3,312.00	\$ 5,000.00	\$ 1,688.00	33.76%	TPD and Barkley Security patrols
34010 Communications	\$ 3,000.00	\$ 1,000.00	\$ (2,000.00)	-200.00%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 74,450.72	\$ 74,450.72	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 27.00	\$ 625.00	\$ 598.00	95.68%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 1,308.20	\$ 1,666.67	\$ 360.47	21.63%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 114.75	\$ 114.75	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 3,781.53	\$ 3,781.53	\$ (0.01)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 41.67	\$ 41.67	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 1,850.02	\$ 3,333.33	\$ 1,483.31	44.50%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 83.33	\$ 83.33	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 2,471.90	\$ 3,333.33	\$ 861.43	25.64%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 208.33	\$ 208.33	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 195.80	\$ 2,500.00	\$ 2,304.20	92.17%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 215.00	\$ 333.33	\$ 118.33	35.50%	Fungicide application in Units 10 and 18
43000 Utilities	\$ -	\$ 4,166.67	\$ 4,166.67	100.00%	Update
49400 Special Events	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46650 Other - Contingency	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 2,083.33	\$ 2,083.33	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 101,110.17</b>	<b>\$ 116,138.66</b>	<b>\$ 15,028.49</b>	<b>12.94%</b>	

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 31,500.00	\$ 31,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 14,910.00	\$ 15,000.00	\$ 90.00	0.60%	TPD and Barkley Security patrols
34010 Communications	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	-66.67%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 223,352.16	\$ 223,352.16	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 2,514.81	\$ 1,875.00	\$ (639.81)	-34.12%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ 1,306.20	\$ 1,250.00	\$ (56.20)	-4.50%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 6,956.20	\$ 5,000.00	\$ (1,956.20)	-39.12%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 344.25	\$ 344.25	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 11,344.58	\$ 11,344.58	\$ (0.00)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 125.00	\$ 125.00	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 7,135.09	\$ 10,000.00	\$ 2,864.91	28.65%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 250.00	\$ 250.00	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 7,947.82	\$ 10,000.00	\$ 2,052.18	20.52%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 625.00	\$ 625.00	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 1,569.54	\$ 7,500.00	\$ 5,930.46	79.07%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 1,249.11	\$ 1,000.00	\$ (249.11)	-24.91%	Fungicide application in Units 10 and 18
43000 Utilities	\$ 2,453.00	\$ 12,500.00	\$ 10,047.00	80.38%	Updated 31 October
49400 Special Events	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	Pops in the Park
46650 Other - Contingency	\$ 277.50	\$ 1,250.00	\$ 972.50	77.80%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 3,750.00	\$ 3,750.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 317,516.01</b>	<b>\$ 348,415.99</b>	<b>\$ 30,899.98</b>	<b>8.87%</b>	

	<u>DEC ACTUAL</u>	<u>DEC BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 10,500.00	\$ 10,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 3,312.00	\$ 5,000.00	\$ 1,688.00	33.76%	TPD and Barkley Security patrols
34010 Communications	\$ 3,000.00	\$ 1,000.00	\$ (2,000.00)	-200.00%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 74,450.72	\$ 74,450.72	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 27.00	\$ 625.00	\$ 598.00	95.68%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
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46400 Irrig. Maint. Contracted	\$ 3,781.53	\$ 3,781.53	\$ (0.01)	0.00%	All Pro FY 2019 contracted services
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46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
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<b>TOTAL</b>	<b>\$ 101,110.17</b>	<b>\$ 116,138.66</b>	<b>\$ 15,028.49</b>	<b>12.94%</b>	

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	<u>DEC ACTUAL</u>	<u>DEC BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
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	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
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46600 SWMF Operating Permit Fees	\$ -	\$ 344.25	\$ 344.25	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 11,344.58	\$ 11,344.58	\$ (0.00)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 125.00	\$ 125.00	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 7,135.09	\$ 10,000.00	\$ 2,864.91	28.65%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 250.00	\$ 250.00	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 7,947.82	\$ 10,000.00	\$ 2,052.18	20.52%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 625.00	\$ 625.00	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 1,569.54	\$ 7,500.00	\$ 5,930.46	79.07%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 1,249.11	\$ 1,000.00	\$ (249.11)	-24.91%	Fungicide application in Units 10 and 18
43000 Utilities	\$ 2,453.00	\$ 12,500.00	\$ 10,047.00	80.38%	Updated 31 October
49400 Special Events	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	Pops in the Park
46650 Other - Contingency	\$ 277.50	\$ 1,250.00	\$ 972.50	77.80%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 3,750.00	\$ 3,750.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 317,516.01</b>	<b>\$ 348,415.99</b>	<b>\$ 30,899.98</b>	<b>8.87%</b>	

	<u>DEC ACTUAL</u>	<u>DEC BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 10,500.00	\$ 10,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 3,312.00	\$ 5,000.00	\$ 1,688.00	33.76%	TPD and Barkley Security patrols
34010 Communications	\$ 3,000.00	\$ 1,000.00	\$ (2,000.00)	-200.00%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 74,450.72	\$ 74,450.72	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 27.00	\$ 625.00	\$ 598.00	95.68%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 1,308.20	\$ 1,666.67	\$ 360.47	21.63%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 114.75	\$ 114.75	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 3,781.53	\$ 3,781.53	\$ (0.01)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 41.67	\$ 41.67	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 1,850.02	\$ 3,333.33	\$ 1,483.31	44.50%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 83.33	\$ 83.33	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 2,471.90	\$ 3,333.33	\$ 861.43	25.84%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 208.33	\$ 208.33	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 195.80	\$ 2,500.00	\$ 2,304.20	92.17%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 215.00	\$ 333.33	\$ 118.33	35.50%	Fungicide application in Units 10 and 18
43000 Utilities	\$ -	\$ 4,166.67	\$ 4,166.67	100.00%	Update
49400 Special Events	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46650 Other - Contingency	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 2,083.33	\$ 2,083.33	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 101,110.17</b>	<b>\$ 116,138.66</b>	<b>\$ 15,028.49</b>	<b>12.94%</b>	

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 31,500.00	\$ 31,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 14,910.00	\$ 15,000.00	\$ 90.00	0.60%	TPD and Barkley Security patrols
34010 Communications	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	-66.67%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 223,352.16	\$ 223,352.16	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 2,514.81	\$ 1,875.00	\$ (639.81)	-34.12%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ 1,306.20	\$ 1,250.00	\$ (56.20)	-4.50%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 6,956.20	\$ 5,000.00	\$ (1,956.20)	-39.12%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 344.25	\$ 344.25	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 11,344.58	\$ 11,344.58	\$ (0.00)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 125.00	\$ 125.00	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 7,135.09	\$ 10,000.00	\$ 2,864.91	28.65%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 250.00	\$ 250.00	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 7,947.82	\$ 10,000.00	\$ 2,052.18	20.52%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 625.00	\$ 625.00	100.00%	None online this month
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46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 1,249.11	\$ 1,000.00	\$ (249.11)	-24.91%	Fungicide application in Units 10 and 18
43000 Utilities	\$ 2,453.00	\$ 12,500.00	\$ 10,047.00	80.38%	Updated 31 October
49400 Special Events	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	Pops in the Park
46650 Other - Contingency	\$ 277.50	\$ 1,250.00	\$ 972.50	77.80%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 3,750.00	\$ 3,750.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 317,516.01</b>	<b>\$ 348,415.99</b>	<b>\$ 30,899.98</b>	<b>8.87%</b>	

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34000 Management fees	\$ 10,500.00	\$ 10,500.00	\$ -	0.00%	GMS FY 2019 contracted services
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46200 Landscape Maint. Contracted	\$ 74,450.72	\$ 74,450.72	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 27.00	\$ 625.00	\$ 598.00	95.68%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
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46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
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46400 Irrig. Maint. Contracted	\$ 3,781.53	\$ 3,781.53	\$ (0.01)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 41.67	\$ 41.67	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 1,850.02	\$ 3,333.33	\$ 1,483.31	44.50%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 83.33	\$ 83.33	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 2,471.90	\$ 3,333.33	\$ 861.43	25.84%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 208.33	\$ 208.33	100.00%	None online this month
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46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 215.00	\$ 333.33	\$ 118.33	35.50%	Fungicide application in Units 10 and 18
43000 Utilities	\$ -	\$ 4,166.67	\$ 4,166.67	100.00%	Update
49400 Special Events	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46650 Other - Contingency	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 2,083.33	\$ 2,083.33	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 101,110.17</b>	<b>\$ 116,138.66</b>	<b>\$ 15,028.49</b>	<b>12.94%</b>	

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 31,500.00	\$ 31,500.00	\$ -	0.00%	GMS FY 2019 contracted services
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34010 Communications	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	-66.67%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 223,352.16	\$ 223,352.16	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 2,514.81	\$ 1,875.00	\$ (639.81)	-34.12%	New Doggie Pot maintenance in Unit 32 common area
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46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 6,956.20	\$ 5,000.00	\$ (1,956.20)	-39.12%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
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46400 Irrig. Maint. Contracted	\$ 11,344.58	\$ 11,344.58	\$ (0.00)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 125.00	\$ 125.00	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 7,135.09	\$ 10,000.00	\$ 2,864.91	28.65%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 250.00	\$ 250.00	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 7,947.82	\$ 10,000.00	\$ 2,052.18	20.52%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 625.00	\$ 625.00	100.00%	None online this month
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46520 Alleyway Maintenance	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 1,249.11	\$ 1,000.00	\$ (249.11)	-24.91%	Fungicide application in Units 10 and 18
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46650 Other - Contingency	\$ 277.50	\$ 1,250.00	\$ 972.50	77.80%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 3,750.00	\$ 3,750.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 317,516.01</b>	<b>\$ 348,415.99</b>	<b>\$ 30,899.98</b>	<b>8.87%</b>	

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46225 Landscape Maint. New Units	\$ 27.00	\$ 625.00	\$ 598.00	95.68%	New Doggie Pot maintenance in Unit 32 common area
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46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
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65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 2,083.33	\$ 2,083.33	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
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61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
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46550 Pond Repairs Current Units	\$ 1,308.20	\$ 1,666.67	\$ 360.47	21.63%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 114.75	\$ 114.75	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 3,781.53	\$ 3,781.53	\$ (0.01)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 41.67	\$ 41.67	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 1,850.02	\$ 3,333.33	\$ 1,483.31	44.50%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 83.33	\$ 83.33	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 2,471.90	\$ 3,333.33	\$ 861.43	25.84%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 208.33	\$ 208.33	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 195.80	\$ 2,500.00	\$ 2,304.20	92.17%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 215.00	\$ 333.33	\$ 118.33	35.50%	Fungicide application in Units 10 and 18
43000 Utilities	\$ -	\$ 4,166.67	\$ 4,166.67	100.00%	Update
49400 Special Events	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
46650 Other - Contingency	\$ -	\$ 416.67	\$ 416.67	100.00%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 2,083.33	\$ 2,083.33	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 101,110.17</b>	<b>\$ 116,138.66</b>	<b>\$ 15,028.49</b>	<b>12.94%</b>	

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>	<u>COMMENTS</u>
34000 Management fees	\$ 31,500.00	\$ 31,500.00	\$ -	0.00%	GMS FY 2019 contracted services
34500 Security	\$ 14,910.00	\$ 15,000.00	\$ 90.00	0.60%	TPD and Barkley Security patrols
34010 Communications	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	-66.67%	Bulldog FY 2019 contracted services
46200 Landscape Maint. Contracted	\$ 223,352.16	\$ 223,352.16	\$ -	0.00%	All Pro FY 2019 contracted services
46225 Landscape Maint. New Units	\$ 2,514.81	\$ 1,875.00	\$ (639.81)	-34.12%	New Doggie Pot maintenance in Unit 32 common area
46500 Pond Maint. Contract	\$ 1,306.20	\$ 1,250.00	\$ (56.20)	-4.50%	None online this month
46525 Pond Maint. New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46550 Pond Repairs Current Units	\$ 6,956.20	\$ 5,000.00	\$ (1,956.20)	-39.12%	Turbidity barrier install at FL 040
46575 Pond Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46600 SWMF Operating Permit Fees	\$ -	\$ 344.25	\$ 344.25	100.00%	COTGM Operating Permit Fee for SWMF
46400 Irrig. Maint. Contracted	\$ 11,344.58	\$ 11,344.58	\$ (0.00)	0.00%	All Pro FY 2019 contracted services
46425 Irrig. Maint. New Units	\$ -	\$ 125.00	\$ 125.00	100.00%	None online this month
46450 Irrig. Repairs Current Units	\$ 7,135.09	\$ 10,000.00	\$ 2,864.91	28.65%	Standard, valve and mainline repairs
46475 Irrig. Repairs New Units	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46465 Irrig. System Upgrades	\$ -	\$ 250.00	\$ 250.00	0.00%	None online this month
46480 Pump Station Maintenance	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
47000 Preserve Maintenance	\$ 7,947.82	\$ 10,000.00	\$ 2,052.18	20.52%	Pressure washing in Central Park, entry sign and Unit 23
46485 Tot Lot Inspection/Maintenance	\$ -	\$ 625.00	\$ 625.00	100.00%	None online this month
46490 Storm Event/Repair/Cleaning	\$ 1,569.54	\$ 7,500.00	\$ 5,930.46	79.07%	None online this month
46495 Reuse Retrofit	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
46520 Alleyway Maintenance	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	None online this month
46900 Miscellaneous Maintenance	\$ 1,249.11	\$ 1,000.00	\$ (249.11)	-24.91%	Fungicide application in Units 10 and 18
43000 Utilities	\$ 2,453.00	\$ 12,500.00	\$ 10,047.00	80.38%	Updated 31 October
49400 Special Events	\$ -	\$ 1,250.00	\$ 1,250.00	100.00%	Pops in the Park
46650 Other - Contingency	\$ 277.50	\$ 1,250.00	\$ 972.50	77.80%	None online this month
65000 Budget Stabilization	\$ -	\$ -	\$ -	0.00%	Not included in budget for FY 2019
61000 Capital Expenditures	\$ -	\$ 6,250.00	\$ 6,250.00	100.00%	None online this month
60000 Reserve for Capital - R&R	\$ -	\$ 3,750.00	\$ 3,750.00	100.00%	None online this month
<b>TOTAL</b>	<b>\$ 317,516.01</b>	<b>\$ 348,415.99</b>	<b>\$ 30,899.98</b>	<b>8.87%</b>	

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>REVENUES</b>				
Assessments	\$ 262,110	\$ 409,132	\$ -	\$ 671,242
Interest earnings	211	913	50	1,174
Total revenues	262,321	410,045	50	672,416
<b>EXPENDITURES</b>				
Current:				
General government	95,288	-	-	95,288
Maintenance and operations	151,976	-	-	151,976
Debt service:				
Principal	-	175,000	-	175,000
Interest	-	214,453	-	214,453
Capital outlay	-	-	12,055	12,055
Total expenditures	247,264	389,453	12,055	648,772
Excess (deficiency) of revenues over (under) expenditures	15,057	20,592	(12,005)	23,644
Fund balances - beginning	86,346	331,721	132,866	550,933
Fund balances - ending	\$ 101,403	\$ 352,313	\$ 120,861	\$ 574,577

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$ 23,644
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	175,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, however, these amounts are recognized as expenses in the government-wide statement of activities.	(239,412)
Amortization of the deferred charge on refunding and original issuance discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(5,616)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	1,972
Change in net position of governmental activities	<u>\$ (44,412)</u>

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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

Heritage Park Community Development District (the "District") was established by St. Johns County Ordinance 2004-1 effective on January 12, 2004 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operations of the infrastructure within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by registered voters residing within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

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

**Government-Wide and Fund Financial Statements**

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

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

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



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

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

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

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

### **Assessments**

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

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure and for renewal and replacement within the District.

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

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

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

### Assets, Liabilities and Net Position or Equity

#### Restricted Assets

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

#### Deposits and Investments

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

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

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

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

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

#### Prepaid Items

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

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure – stormwater structures	25
Infrastructure – irrigation, signs, fountains and other	10 - 25

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

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

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

#### **Unearned Revenue**

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

#### **Refundings of Debt**

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$2,432 was recognized as a component of interest expense in the current fiscal year.

#### **Long-Term Obligations**

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

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

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity/Net Position**

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

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

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

#### **Fund Equity/Net Position (Continued)**

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

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

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

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

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

### **Other Disclosures**

#### **Use of Estimates**

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

## **NOTE 3 - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

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

## NOTE 4 - DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2018:

	Amortized Cost	Credit Risk	Maturities
US Bank Mmkt 5 - Ct	<u>\$ 416,310</u>	N/A	N/A

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

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

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

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

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

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

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

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

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

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater system	\$ 3,806,228	\$ -	\$ -	\$ 3,806,228
Irrigation, signs, fountains and other	2,089,815	-	-	2,089,815
Total capital assets, being depreciated	5,896,043	-	-	5,896,043
Less accumulated depreciation for:				
Stormwater system	1,672,343	152,249	-	1,824,592
Irrigation, signs, fountains and other	939,270	87,163	-	1,026,433
Total accumulated depreciation	2,611,613	239,412	-	2,851,025
Total capital assets being depreciated	3,284,430	(239,412)	-	3,045,018
Governmental activities capital assets, net	\$ 3,284,430	\$ (239,412)	\$ -	\$ 3,045,018

Depreciation was charged to the maintenance and operations function.

## NOTE 6 - LONG TERM LIABILITIES

On December 1, 2013, the District issued \$5,095,000 of Special Assessment Refunding Bond Series 2013 consisting of multiple term Bonds with maturity dates ranging from May 1, 2015 - May 1, 2035 and interest rates ranging from 1.5% - 5.125%. The Bonds were issued to refund the District's outstanding Special Assessment Bonds, Series 2004A (the "Refunded Bonds") and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2035.

The Series 2013 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2018.

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 4,580,000	\$ -	\$ 175,000	\$ 4,405,000	\$ 180,000
Less: Original issuance discount	50,942	-	3,184	47,758	-
Total	\$ 4,529,058	\$ -	\$ 171,816	\$ 4,357,242	\$ 180,000

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

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 180,000	\$ 104,861	\$ 284,861
2020	185,000	101,936	286,936
2021	190,000	98,699	288,699
2022	200,000	95,018	295,018
2023	205,000	91,018	296,018
2024-2028	1,195,000	758,523	1,953,523
2029-2033	1,525,000	428,150	1,953,150
2034-2035	725,000	56,631	781,631
	<u>\$ 4,405,000</u>	<u>\$ 1,734,836</u>	<u>\$ 6,139,836</u>

**NOTE 7 - MANAGEMENT COMPANY**

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

**NOTE 8 - RISK MANAGEMENT**

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

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	<u>Budgeted</u> <u>Original &amp; Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>			
Assessments	\$ 255,225	\$ 262,110	\$ 6,885
Interest earnings	25	211	186
Total revenues	<u>255,250</u>	<u>262,321</u>	<u>7,071</u>
<b>EXPENDITURES</b>			
Current:			
General government	126,694	95,288	31,406
Maintenance and operations	144,883	151,976	(7,093)
Total expenditures	<u>271,577</u>	<u>247,264</u>	<u>24,313</u>
Excess (deficiency) of revenues over (under) expenditures	(16,327)	15,057	31,384
<b>OTHER FINANCING SOURCES</b>			
Carry forward	16,327	-	(16,327)
Total other financing sources	<u>16,327</u>	<u>-</u>	<u>(16,327)</u>
Net change in fund balances	<u>\$ -</u>	15,057	<u>\$ 15,057</u>
Fund balance - beginning		<u>86,346</u>	
Fund balance - ending		<u>\$ 101,403</u>	

See notes to required supplementary information

**DRAFT**



**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
ST. JOHNS COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

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

To the Board of Supervisors  
Heritage Park Community Development District  
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 2019.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

XXXX, 2019

**DRAFT**

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

To the Board of Supervisors  
Heritage Park Community Development District  
St. Johns County, Florida

We have examined Heritage Park Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

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

XXXX, 2019

**DRAFT**

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

To the Board of Supervisors  
Heritage Park Community Development District  
St. Johns County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated XXXX, 2019.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXX, 2019, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

We wish to thank Heritage Park Community Development District, St. Johns County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXX, 2019

**DRAFT**

## **REPORT TO MANAGEMENT**

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

None

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

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2018. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

## *SEVENTH ORDER OF BUSINESS*

*D.*



**Heritage Park Community Development District**  
**475 West Town Place, Suite 114, St. Augustine, FL 32092**

**Memorandum**

**Date:** January 17, 2019

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

**From:** Brian Stephens  
Operations Manager

**Re:** Heritage Park CDD  
Managers Memorandum

*The following is a summary of activities related to the field operations of the Heritage Park Community Development District.*

**Landscaping:**

1. Yellowstone is continuing the non-growing season mow schedule.
2. Yellowstone has removed some tree limbs at 932 Oak Arbor Circle to allow for better lighting of the sidewalk.

**Retention Ponds:**

1. Ponds levels are at normal level.
2. Future Horizons continues to keep the ponds in good condition.
3. The fountain timers are being checked and adjusted weekly.  
The power plug was replaced on the fountain in pond 100.
4. A new receptacle was installed for the fountain in pond 100.
5. The lakes and outfall structures are being inspected and cleaned bi-weekly.

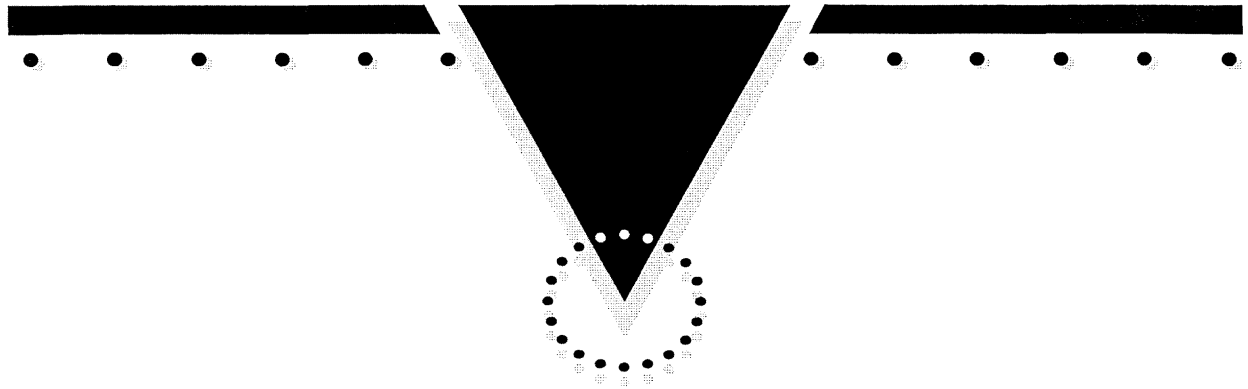
**Other Projects:**

1. We are still working with FPL to move the Northern light pole at the speed humps on Heritage Park Drive.

*If you have any questions or comments, please feel free to contact Brian Stephens at (904)627-9271 or Rich Whetsel at (904) 759-8923.*

## *TENTH ORDER OF BUSINESS*

*A.*



# **Heritage Park Community Development District**

**Unaudited Financial Reporting**

**December 31, 2018**



**HERITAGE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
**December 31, 2018**

	<u>Governmental Fund</u>			<u>Totals</u> (memorandum only)
<u>Assets</u>	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>2019</u>
Cash	\$41,098	-----	\$120,873	\$161,970
<u>Investments:</u>				
Operating Account	\$94,205	-----	-----	\$94,205
<u>Series 2013</u>				
Reserve	-----	\$193,781	-----	\$193,781
Revenue	-----	\$178,985	-----	\$178,985
Prepayment	-----	\$4,689	-----	\$4,689
<b>Total Assets</b>	<b>\$135,303</b>	<b>\$377,456</b>	<b>\$120,873</b>	<b>\$633,631</b>
<u>Liabilities</u>				
Accounts Payable	-----	-----	-----	\$0
<u>Fund Equity, Other Credits</u>				
<u>Fund Balances:</u>				
Unassigned	\$135,303	-----	-----	\$135,303
Restricted for Debt Service	-----	\$377,456	-----	\$377,456
Assigned for Capital Reserve	-----	-----	\$120,873	\$120,873
<b>Total Liabilities, Fund Equity</b>	<b>\$135,303</b>	<b>\$377,456</b>	<b>\$120,873</b>	<b>\$633,631</b>

**HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND**

Statement of Revenues and Expenditures  
For Period Ending December 31, 2018

	GENERAL FUND BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
<b><u>REVENUES:</u></b>				
Assessments Tax Roll	\$255,225	\$99,311	\$99,311	\$0
Interest Income	\$25	\$6	\$45	\$38
<b>TOTAL REVENUES</b>	<b>\$255,250</b>	<b>\$99,318</b>	<b>\$99,356</b>	<b>\$38</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Supervisors Fees	\$6,000	\$1,500	\$800	\$700
FICA Expense	\$459	\$115	\$46	\$69
Engineer	\$7,500	\$1,875	\$989	\$886
Arbitrage Rebate	\$600	\$0	\$0	\$0
Dissemination Agreement	\$1,000	\$250	\$350	(\$100)
District Counsel	\$16,000	\$4,000	\$819	\$3,181
Financial Advisory Services	\$7,500	\$7,500	\$7,500	\$0
Auditing Services	\$3,300	\$3,000	\$3,000	\$0
Trustee Fees	\$4,100	\$0	\$0	\$0
Management Fees	\$52,635	\$13,159	\$13,159	\$0
Information Technology	\$1,800	\$450	\$420	\$30
Telephone	\$125	\$31	\$23	\$9
Postage	\$1,000	\$250	\$15	\$235
Printing and Binding	\$750	\$188	\$189	(\$1)
Insurance	\$7,600	\$7,600	\$6,914	\$686
Legal Advertising	\$1,200	\$300	\$76	\$224
Other Current Charges	\$650	\$162	\$268	(\$105)
Office Supplies	\$250	\$62	\$53	\$9
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$112,643</b>	<b>\$40,617</b>	<b>\$34,796</b>	<b>\$5,821</b>
<b><u>MAINTENANCE:</u></b>				
Field Operations	\$10,300	\$2,575	\$2,575	\$0
Landscape Maintenance	\$35,325	\$8,831	\$8,831	\$0
Landscape Contingency	\$7,000	\$1,750	\$0	\$1,750
Lake Maintenance	\$23,340	\$5,835	\$3,890	\$1,945
Lake Contingency	\$7,000	\$1,750	\$0	\$1,750
Utility Service	\$17,000	\$4,250	\$3,970	\$280
Street Lights	\$36,000	\$9,000	\$10,471	(\$1,471)
Common Area Maintenance	\$10,000	\$2,500	\$924	\$1,576
Contingency	\$3,083	\$771	\$0	\$771
<b>TOTAL MAINTENANCE</b>	<b>\$149,048</b>	<b>\$37,262</b>	<b>\$30,661</b>	<b>\$6,601</b>
<b>TOTAL EXPENDITURES</b>	<b>\$261,691</b>	<b>\$77,879</b>	<b>\$65,456</b>	<b>\$12,423</b>
<b>EXCESS REVENUES/ (EXPENDITURES)</b>	<b>(\$6,441)</b>		<b>\$33,900</b>	
<b>FUND BALANCE-BEGINNING</b>	<b>\$6,441</b>		<b>\$101,403</b>	
<b>FUND BALANCE-ENDING</b>	<b>(\$0)</b>		<b>\$135,303</b>	

# HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

## DEBT SERVICE FUND

Statement of Revenues & Expenditures  
For Period Ending December 31, 2018

### **REVENUES:**

	DEBT SERVICE BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
Assessments Tax Roll	\$384,574	\$149,619	\$149,619	\$0
Interest Income	\$100	\$25	\$235	\$210
<b>TOTAL REVENUES</b>	<b>\$384,674</b>	<b>\$149,644</b>	<b>\$149,854</b>	<b>\$210</b>

### **EXPENDITURES:**

#### **Series 2013**

Special Call 11/01	\$20,000	\$20,000	\$20,000	\$0
Interest Expense 11/02	\$104,711	\$104,711	\$104,711	\$0
Principal Expense 05/01	\$180,000	\$0	\$0	\$0
Interest Expense 05/01	\$104,711	\$0	\$0	\$0

<b>TOTAL EXPENDITURES</b>	<b>\$409,423</b>	<b>\$124,711</b>	<b>\$124,711</b>	<b>\$0</b>
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#### **EXCESS REVENUES/ (EXPENDITURES)**

<b>(\$24,749)</b>	<b>\$25,143</b>
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#### **FUND BALANCE - BEGINNING**

<b>\$157,562</b>	<b>\$352,313</b>
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#### **FUND BALANCE - ENDING**

<b>\$132,814</b>	<b>\$377,456</b>
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# HERITAGE PARK

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL RESERVE FUND

Statement of Revenues & Expenditures  
For Period Ending December 31, 2018

	CAPITAL RESERVE BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$50	\$13	\$12	(\$0)
<b>TOTAL REVENUES</b>	<b>\$50</b>	<b>\$13</b>	<b>\$12</b>	<b>(\$0)</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES/ (EXPENDITURES)</b>	<b>\$50</b>		<b>\$12</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$120,860</b>		<b>\$120,861</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$120,910</b>		<b>\$120,873</b>	



**HERITAGE PARK**  
**Community Development District**

**Revenues:**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Tax Roll Assessments	\$0	\$17,416	\$81,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,311
Interest Income	\$18	\$14	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
<b>Total Revenues</b>	<b>\$18</b>	<b>\$17,430</b>	<b>\$81,907</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,356</b>

**Expenditures**

**Administrative**

Supervisors Fees	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
FICA Expense	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
Engineer	\$847	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$989
Arbitrage Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agreement	\$183	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
District Counsel	\$54	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$819
Financial Advisory Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Auditing Services	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$4,386	\$4,386	\$4,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,159
Information Technology	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420
Telephone	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
Postage	\$7	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Printing and Binding	\$91	\$7	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
Insurance	\$6,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,914
Legal Advertising	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Other Current Charges	\$63	\$141	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
Office Supplies	\$13	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>Total Administrative</b>	<b>\$20,373</b>	<b>\$9,614</b>	<b>\$4,808</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,796</b>

**Maintenance:**

Field Operations	\$858	\$858	\$858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,575
Landscape Maintenance	\$2,944	\$2,944	\$2,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,831
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Maintenance	\$1,945	\$1,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,890
Lake Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utility Service	\$1,312	\$1,331	\$1,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,970
Street Lights	\$2,954	\$3,758	\$3,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,471
Common Area Maintenance	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$924
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$10,937</b>	<b>\$10,837</b>	<b>\$8,887</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,661</b>
<b>Total Expenditures</b>	<b>\$31,310</b>	<b>\$20,451</b>	<b>\$13,695</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,456</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$31,292)</b>	<b>(\$3,021)</b>	<b>\$68,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,900</b>

**Heritage Park**  
**Community Development District**  
**LONG TERM DEBT REPORT**

SERIES 2013, SPECIAL ASSESSMENT REFUNDING BONDS		
MATURITY DATE:	5/1/2035	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT	
RESERVE FUND REQUIREMENT	\$193,636	
RESERVE FUND BALANCE	\$193,781	
BONDS OUTSTANDING - 10/30/13		\$5,095,000
LESS: SPECIAL CALL 5/1/14		(\$10,000)
LESS: PRINCIPAL PAYMENT 5/1/15		(\$160,000)
LESS: PRINCIPAL PAYMENT 5/1/16		(\$165,000)
LESS: SPECIAL CALL 5/1/16		(\$10,000)
LESS: PRINCIPAL PAYMENT 5/1/17		(\$170,000)
LESS: PRINCIPAL PAYMENT 5/1/18		(\$175,000)
LESS: SPECIAL CALL 11/1/18		(\$20,000)
CURRENT BONDS OUTSTANDING		<b>\$4,385,000</b>

*B.*

7

*C.*

# Heritage Park Community Development District

## Summary of Invoices

November 1, 2018 to January 7, 2019

Fund	Date	Check No.'s	Amount
General Fund	11/8/18	2714-2715	\$ 6,573.72
	11/16/18	2716-2718	\$ 3,977.07
	11/27/18	2719-2721	\$ 2,574.20
	12/11/18	2722-2725	\$ 8,371.73
	12/14/18	2726	\$ 3,000.00
	12/20/18	2727-2728	\$ 907.83
	12/28/18	2729-2732	\$ 3,113.13
			<hr/>
			\$ 28,517.68
Payroll	<u>November 2018</u>		
	Joanne B. Wharton	50335	\$ 184.70
	Kenneth K. Kinnecom	50336	\$ 184.70
	Mark J. Masley	50337	\$ 200.00
	Robert L. Curran Jr.	50338	\$ 184.70
			<hr/>
			\$ 754.10
			<hr/>
			\$ 29,271.78

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 1/07/19

PAGE 1

\*\*\* CHECK DATES 11/01/2018 - 01/07/2019 \*\*\*

HERITAGE PARK CDD-GENERAL FUND

BANK A HERITAGE PARK CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/08/18	00042	10/31/18 56166	201810 320-53800-46300	AQUATIC WEED CTRL. OCT18	*	1,945.00	
				FUTURE HORIZONS, INC.			1,945.00 002714
11/08/18	00002	11/01/18 382	201811 310-51300-34000	MANAGEMENT FEES NOV18	*	4,386.25	
		11/01/18 382	201811 310-51300-35100	INFORMATION TECH. NOV18	*	125.00	
		11/01/18 382	201811 310-51300-31300	DISSEMINATION SRVC NOV18	*	83.33	
		11/01/18 382	201811 310-51300-51000	OFFICE SUPPLIES NOV18	*	.24	
		11/01/18 382	201811 310-51300-42000	POSTAGE NOV18	*	4.00	
		11/01/18 382	201811 310-51300-42500	COPIES NOV18	*	7.35	
		11/01/18 382	201811 310-51300-41000	TELEPHONE NOV18	*	22.55	
				GOVERNMENTAL MANAGEMENT SERVICES			4,628.72 002715
11/16/18	00054	10/01/18 72365	201810 310-51300-54000	SPECIAL DISTRICT FEE-FY19	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 002716
11/16/18	00002	11/01/18 383	201811 320-53800-12000	CONTRACT ADMIN NOV18	*	858.33	
				GOVERNMENTAL MANAGEMENT SERVICES			858.33 002717
11/16/18	00043	11/15/18 237859	201811 320-53800-46200	LANDSCAPE MAINT NOV18	*	2,943.74	
				YELLOWSTONE LANDSCAPE			2,943.74 002718
11/27/18	00015	11/15/18 18001744	201811 320-53800-43100	1000 WOODLAWN RD	*	804.06	
				FLORIDA POWER & LIGHT COMPANY			804.06 002719
11/27/18	00002	11/20/18 384	201810 320-53800-46400	INSPECT/CLN LAKES/OUTFALL	*	751.62	
		11/20/18 384	201810 320-53800-46400	GAS/GATOR/TRAILER	*	171.94	
				GOVERNMENTAL MANAGEMENT SERVICES			923.56 002720
11/27/18	00021	11/19/18 40887	201810 310-51300-31100	GIS INFO/CDD MAP/HOA MAP	*	846.58	
				PROSSER, INC			846.58 002721

HERT HERITAGE PARK TVISCARRA

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 1/07/19  
 \*\*\* CHECK DATES 11/01/2018 - 01/07/2019 \*\*\*  
 HERITAGE PARK CDD-GENERAL FUND  
 BANK A HERITAGE PARK CDD

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/11/18	00015	12/03/18 18001755	201812 320-53800-43100		1000 WOODLAWN RD	*	804.06	
					FLORIDA POWER & LIGHT COMPANY			804.06 002722
12/11/18	00042	11/30/18 56480	201811 320-53800-46300		AQUATIC WEED CTRL. NOV18	*	1,945.00	
					FUTURE HORIZONS, INC.			1,945.00 002723
12/11/18	00002	12/01/18 385	201812 310-51300-34000		MANAGEMENT FEES DEC18	*	4,386.25	
		12/01/18 385	201812 310-51300-35100		INFORMATION TECH. DEC18	*	125.00	
		12/01/18 385	201812 310-51300-31300		DISSEMINATION SRVC DEC18	*	83.33	
		12/01/18 385	201812 310-51300-51000		OFFICE SUPPLIES DEC18	*	21.22	
		12/01/18 385	201812 310-51300-42000		POSTAGE DEC18	*	4.09	
		12/01/18 385	201812 310-51300-42500		COPIES DEC18	*	90.45	
		12/01/18 386	201812 320-53800-12000		CONTRACT ADMIN DEC18	*	858.33	
					GOVERNMENTAL MANAGEMENT SERVICES			5,568.67 002724
12/11/18	00001	11/13/18 103943	201810 310-51300-31500		REV.DEO/RESRCH RESOLUTION	*	54.00	
					HOPPING, GREEN & SAMS			54.00 002725
12/14/18	00003	12/04/18 17386	201811 310-51300-32200		FY18 AUDIT SERVICES NOV18	*	3,000.00	
					GRAU AND ASSOCIATES			3,000.00 002726
12/20/18	00001	12/10/18 104484	201811 310-51300-31500		REV.MTG/AUDITOR LETTER	*	765.00	
					HOPPING, GREEN & SAMS			765.00 002727
12/20/18	00021	12/18/18 41032	201811 310-51300-31100		MAP REPROD/BLEUPRNT/POST.	*	142.83	
					PROSSER, INC			142.83 002728
12/28/18	00065	11/28/18 36882	201811 310-51300-49000		ROSEWOOD FINISH PLAQUE	*	74.16	
					WALKER TROPHIES & MORE, LLC			74.16 002729
12/28/18	00069	12/20/18 99008159	201812 310-51300-51000		ALUMINUM DESKTOP SIGN	*	18.95	
					HOLMES CUSTOM			18.95 002730
					HERT HERITAGE PARK TVISCARRA			



YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

PAGE 3

HERITAGE PARK CDD-GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
12/28/18	00014	11/01/18 3107443-	201811 310-51300-48000			*	76.29		
		NOT.OF MEETING	11/15/18		THE ST.AUGUSTINE RECORD			76.29	002731
12/28/18	00043	12/15/18 JAX414	201812 320-53800-46200			*	2,943.73		
		LANDSCAPE MAINT	DEC18		YELLOWSTONE LANDSCAPE			2,943.73	002732
TOTAL FOR BANK A							28,517.68		
TOTAL FOR REGISTER							28,517.68		

HERT HERITAGE PARK TVISCARRA

**Future Horizons, Inc.**  
 403 North First Street  
 P O Box 1115  
 Hastings, FL 32145-1115

**RECEIVED**  
 NOV 05 2018

**INVOICE**

Invoice Number: 56166  
 Invoice Date: Oct 31, 2018  
 Page: 1

Voice: 800-682-1187  
 Fax: 904-692-1193

BY: \_\_\_\_\_

**Bill To:**

Heritage Park CDD  
 c/o GMC, LLC  
 9145 Narcoossee Rd., Ste. A206  
 Orlando, FL 32827

**Ship to:**

Aquatic Weed  
 Control Services

Customer ID	Customer PO	Payment Terms	
Heritage04	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		11/30/18

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of October, 2018	1,945.00	1,945.00

*B. Stephen 10-31-18*

*LAKE MAINT*

*001.320.53800.46300*

*#42*

*1-320-538-463*

*AQUATIC WEED CTRL OCT18*

Check/Credit Memo No:

Subtotal	1,945.00
Sales Tax	
Freight	
Total Invoice Amount	1,945.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>1,945.00</b>

Overdue invoices are subject to finance charges.

Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 382  
Invoice Date: 11/1/18  
Due Date: 11/1/18  
Case:  
P.O. Number:

**Bill To:**

Heritage Park CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - November 2018 1-310-513-34		4,386.25	4,386.25
Information Technology - November 2018 1-310-513-492		125.00	125.00
Dissemination Agent Services - November 2018 1-310-513-492		83.33	83.33
Office Supplies 1-310-513-51 Nov 18		0.24	0.24
Postage 1-310-513-42 Nov 18		4.00	4.00
Copies 1-310-513-425 Nov 18		7.35	7.35
Telephone 1-310-513-41 Nov 18		22.55	22.55

RECEIVED  
NOV 06 2018

BY: \_\_\_\_\_

#2

Total	\$4,628.72
Payments/Credits	\$0.00
Balance Due	\$4,628.72

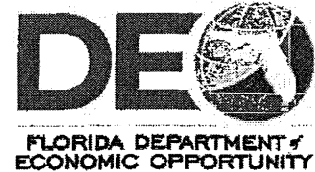
**Florida Department of Economic Opportunity, Special District Accountability Program**  
**FY 2018/2019 Special District Fee Invoice and Update Form**  
Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 72365			Date Invoiced: 10/01/20
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/03/2018: \$175.00

**STEP 1:** Review the following information, make changes directly on the form, and sign and date:

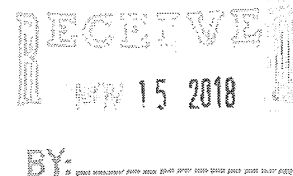
**1. Special District's Name, Registered Agent's Name, and Registered Office Address:**

Heritage Park Community Development District  
Mr. Michael C. Eckert  
Hopping Green and Sams, P.A.  
119 South Monroe Street, Suite 300  
Tallahassee, FL 32301



#54  
1-310-513-54  
Special District Fee - FY19

2. Telephone: (850) 222-7500  
3. Fax: (850) 224-8551  
4. Email: meckert@hgsllaw.com  
5. Status: Independent  
6. Governing Body: Elected  
7. Website Address: www.heritageparkcodd.com  
8. County(ies): St. Johns  
9. Function(s): Community Development  
10. Boundary Map on File: 04/02/2004  
11. Creation Document on File: 04/02/2004  
12. Date Established: 01/12/2004  
13. Creation Method: Local Ordinance  
14. Local Governing Authority: St. Johns County  
15. Creation Document(s): County Ordinance 2004-1  
16. Statutory Authority: Chapter 190, Florida Statutes  
17. Authority to Issue Bonds: Yes  
18. Revenue Source(s): Assessments  
19. Most Recent Update: 10/09/2017



I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: \_\_\_\_\_ Date: 10/4/18

**STEP 2:** Pay the annual fee or certify eligibility for the zero fee:

- a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at [www.Floridajobs.org/SpecialDistrictFee](http://www.Floridajobs.org/SpecialDistrictFee) or by check payable to the Department of Economic Opportunity.
- b. **Or, Certify Eligibility for the Zero Fee:** By initiating each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.
1. This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
  2. This special district is in compliance with the reporting requirements of the Department of Financial Services.
  3. This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2016/2017 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: \_\_\_\_\_ Denied: \_\_\_\_\_ Reason: \_\_\_\_\_

**STEP 3:** Make a copy of this form for your records.

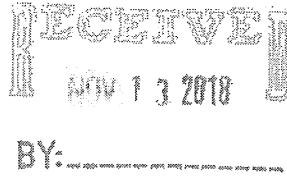
**STEP 4:** Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 383  
Invoice Date: 11/1/18  
Due Date: 11/1/18  
Case:  
P.O. Number:

Bill To:  
Heritage Park CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092



Description	Hours/Qty	Rate	Amount
Contract Administration - November 2018  #2 Contract Admin Nov18  1-320-538-12		858.33	858.33

Total	\$858.33
Payments/Credits	\$0.00
Balance Due	\$858.33

RMW  
11/7/18



**YELLOWSTONE**  
LANDSCAPE

**Landscape Professionals**  
Post Office Box 849 || Bunnell, FL 32110  
Tel 386.437.6211 || Fax 386.586.1285

**Invoice**

**Invoice:** INV-0000237859  
**Invoice Date:** November 15, 2018

**Account:** 12246  
**PO Number:**

**Bill To:**

Heritage Park CDD  
9655 Florida Mining Blvd. W.  
Bldg 300, Ste 305/306  
Jacksonville, FL 32257

RECEIVED  
NOV 09 2018

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

BY: PLEASE PRINT NAME AND SIGNATURE OF THE PERSON TO WHOM THIS INVOICE IS BEING SENT

**Project Number:** 10021106.102  
**Property Name:** Heritage Park CDD  
**Terms:** NET 30

**Invoice Due Date:** December 15, 2018  
**Invoice Amount:** \$2,943.74  
**Month of Service:** November 2018

Description	Current Amount
Monthly Landscape Maintenance	2,943.74

#43  
1-320-538-462  
Landscape Maint Nov 18

**Invoice Total** 2,943.74

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

# PAYMENT COUPON

/4115006400286800054578180017446180000080406

Your payment may be eligible to be paid online. Visit [www.fpl.com/construction](http://www.fpl.com/construction) to learn more. You can also mail a check payable to FPL in USD to the FPL address listed below right. Please mail the top portion of the coupon with your check.

Cust. No.: <b>6800054578</b>	Bill No.: <b>1800174461</b>
Payment Due Upon Receipt	Amount Due This Bill \$ 804.06
Reference# D00008518601	

HERITAGE PARK COMMUNITY  
475 WEST TOWN PLACE SUITE 114  
ST AUGUSTINE FL 32092

FPL  
General Mail Facility  
Miami FL 33188-0001

Please retain this portion for your records.

Florida Power & Light Company  
Federal Tax Id.#: 59-0247775  
Customer Name and Address

Customer Number: **6800054578**  
Reference Number: **D00008518601**  
Bill Number: **1800174461**  
Bill Date: **11/15/2018**

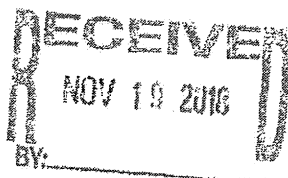
HERITAGE PARK COMMUNITY  
475 WEST TOWN PLACE SUITE 114  
ST AUGUSTINE FL 32092

## CURRENT CHARGES AND CREDITS

Customer No: 6800054578 Bill No: 1800174461

Description	Amount
FPLES LGHT/W/O WOODLAWN RD Reference# D00008518601	804.06
For Inquiries Contact: Fink, Alyssa (904) 824-7689	Total Amount Due <b>\$804.06</b> Payment Due Upon Receipt

#15 1800174461 11/15  
1-320-538-431  
1000 Woodlawn Rd



Governmental Management Services, LLC

1001 Bradford Way  
Kingston, TN 37763

# Invoice

Date	Invoice #
11/20/18	384

Bill To
Heritage Park CDD 475 West Town Place Suite 114 St. Augustine, FL 32092

RECEIVED  
NOV 27 2018

BY: \_\_\_\_\_

Description	Qty	Rate	Amount	P.O. No.	Terms	Project
					Due on receipt	
Facility Maintenance October 1 - October 31, 2018		751.62	751.62			
Maintenance Supplies		171.94	171.94			
 #2 Common Area Maint. 320, 538, 4640  1-320-538-464 \$1751.62 Inspct/cln lakes/outfall  1-320-538-464 \$171.94 Gas/Gator/Trailer						
				Total		
				\$923.56		
				Payments/Credits		
				\$0.00		
				Balance Due		
				\$923.56		

2018  
11, 21, 18



GMS

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF OCTOBER 2018 ✓

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
10/4/18	5	S.A.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
10/4/18	5	J.L.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
10/18/18	5	S.A.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
10/18/18	5	J.L.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
<b>TOTAL</b>	<u>20</u>		
<b>MILES</b>	<u>116</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

## ✓

# PROSSER

November 19, 2018

Project No: 104022.01

Invoice No: 40887

Heritage Park CDD District Office  
Attn: Teresa Viscarra  
1412 S. Narcoossee Road  
St. Cloud, FL 34771

Project 104022.01 Heritage Park/CDD-General Fund  
For discrepancy review of latest GIS information and latest CDD map; creation of HOA map; and updating CDD map.  
Professional Services from October 1, 2018 to October 31, 2018  
**Professional Personnel**

	Hours	Rate	Amount	
Sr. Engineer	1.00	115.00	115.00	
Sr. Planner/Sr Landscaper Architect	6.00	115.00	690.00	
Totals	7.00		805.00	
<b>Total Labor</b>				<b>805.00</b>

**Reimbursable Expenses**

Mileage-DOT Allowable (.45)			28.48	
Mileage-Additional (.12/mile)			7.68	
<b>Total Reimbursables</b>	<b>1.15 times</b>	<b>36.16</b>		<b>41.58</b>
	<b>Total this Invoice</b>			<b>\$846.58</b>

RECEIVED  
NOV 20 2018

BY: \_\_\_\_\_

#21

1-310-513-311

GIS info/CDD map/HOA map



# PAYMENT COUPON

/4115006400266800054578180017556870000080406

Your payment may be eligible to be paid online. Visit [www.fpl.com/construction](http://www.fpl.com/construction) to learn more. You can also mail a check payable to FPL in USD to the FPL address listed below right. Please mail the top portion of the coupon with your check.

HERITAGE PARK COMMUNITY  
9145 NARCOOSSEE RD STE A206  
ORLANDO FL 32827

Cust. No.: <b>6800054578</b>	Bill No.: <b>1800175568</b>
Payment Due Upon Receipt	Amount Due This Bill \$ 804.06
Reference# D00008518601	

FPL  
General Mail Facility  
Miami FL 33188-0001

Please retain this portion for your records.

Florida Power & Light Company  
Federal Tax Id.#: 59-0247775  
Customer Name and Address

HERITAGE PARK COMMUNITY  
9145 NARCOOSSEE RD STE A206  
ORLANDO FL 32827

Customer Number: **6800054578**  
Reference Number: **D00008518601**  
Bill Number: **1800175568**  
Bill Date: **12/03/2018**

## CURRENT CHARGES AND CREDITS

Customer No: 6800054578 Bill No: 1800175568

Description	Amount
FPLES LGHT/V/O WOODLAWN RD Reference# D00008518601	804.06
For Inquiries Contact: Fink, Alyssa (904) 824-7689	Total Amount Due <b>\$804.06</b> Payment Due Upon Receipt

RECEIVED  
DEC 07 2018

#15 1800175568 12/3  
1-320-538-431  
1000 Woodlawn Rd

BY: \_\_\_\_\_



**Future Horizons, Inc.**

403 North First Street  
P O Box 1115  
Hastings, FL 32145-1115

Voice: 800-682-1187  
Fax: 904-692-1193

RECEIVED  
DEC 11 2018

BY: \_\_\_\_\_

**INVOICE**

Invoice Number: 56480  
Invoice Date: Nov 30, 2018  
Page: 1

**Bill To:**

Heritage Park CDD  
c/o GMC, LLC  
9145 Narcoossee Rd., Ste. A206  
Orlando, FL 32827

**Ship to:**

Aquatic Weed  
Control Services

Customer ID	Customer PO	Payment Terms	
Heritage04	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		12/30/18

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of November, 2018	1,945.00	1,945.00

#42

B. Stigler 11-30-18

LAKE MAINT.

001.320.53800.46300

Aquatic Weed Ctrl. Nov18

Check/Credit Memo No:

Subtotal	1,945.00
Sales Tax	
Freight	
Total Invoice Amount	1,945.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>1,945.00</b>

Overdue invoices are subject to finance charges.

Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

RECEIVED  
DEC 05 2018

Bill To:  
Heritage Park CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

BY: \_\_\_\_\_

Invoice #: 385  
Invoice Date: 12/1/18  
Due Date: 12/1/18  
Case:  
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - December 2018 1-310-513-34		4,386.25	4,386.25
Information Technology - December 2018 1-310-513-351		125.00	125.00
Dissemination Agent Services - December 2018 1-310-513-313		83.33	83.33
Office Supplies Dec 18 1-310-513-51		21.22	21.22
Postage Dec 18 1-310-513-42		4.09	4.09
Copies Dec 18 1-310-513-425		90.45	90.45
#2			
Total			\$4,710.34
Payments/Credits			\$0.00
Balance Due			\$4,710.34

Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 366  
Invoice Date: 12/1/18  
Due Date: 12/1/18  
Case:  
P.O. Number:

Bill To:  
Heritage Park CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

RECEIVED  
DEC 06 2018

BY: \_\_\_\_\_

Description	Hours/Qty	Rate	Amount
Contract Administration - December 2018 #2 Contract Admin Dec 18 1-320-538-12		858.33	858.33
Total			\$858.33
Payments/Credits			\$0.00
Balance Due			\$858.33

2018  
12, 6, 18

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

===== STATEMENT =====

November 13, 2018

Heritage Park Community Development District  
Governmental Management Services-CF, LLC  
9145 Narcoossee Road  
Suite A206

Orlando, FL 32827

Bill Number 103943  
Billed through 10/31/2018

RECEIVED  
NOV 17 2018

#1 1-310-513-315  
Per DEO/Presch resolution

## General Representation

HPARK 00001 CEL

BY: \_\_\_\_\_

## FOR PROFESSIONAL SERVICES RENDERED

10/04/18	MCE	Review and complete Florida Department of Economic Opportunity special district fee invoice and update form.	0.10 hrs
10/05/18	KEM	Research registered agent resolution; confer with Gaskins.	0.20 hrs
Total fees for this matter			\$54.00

## MATTER SUMMARY

Ibarra, Katherine E. - Paralegal	0.20 hrs	125 /hr	\$25.00
Eckert, Michael C.	0.10 hrs	290 /hr	\$29.00

TOTAL FEES \$54.00

TOTAL CHARGES FOR THIS MATTER \$54.00

## BILLING SUMMARY

Ibarra, Katherine E. - Paralegal	0.20 hrs	125 /hr	\$25.00
Eckert, Michael C.	0.10 hrs	290 /hr	\$29.00

TOTAL FEES \$54.00

TOTAL CHARGES FOR THIS BILL \$54.00

Please include the bill number on your check.



**Grau and Associates**

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

**RECEIVED**  
DEC 10 2018

BY: \_\_\_\_\_

Phone: 561-994-9299

Fax: 561-994-5823

Heritage Park Community Development Center  
9145 Narcoossee Road, Suite A206  
Orlando, FL 32827

Invoice No. 17386  
Date 12/04/2018

SERVICE	AMOUNT
Audit FYE 09/30/2018	\$ 3,000.00
Current Amount Due	\$ 3,000.00

(Hd) FY18 Audit Services Nov18

#3 1-310-513-322

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,000.00	0.00	0.00	0.00	0.00	3,000.00

Payment due upon receipt.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

## STATEMENT

December 10, 2018

Heritage Park Community Development District  
Governmental Management Services-CF, LLC  
9145 Narcoossee Road  
Suite A206

Orlando, FL 32827

Bill Number 104484  
Billed through 11/30/2018

#1 1-310-513-315

Rev. mtg/auditor letter

RECEIVED  
DEC 7 0 2018

### General Representation

HPARK 00001 CEL

BY: \_\_\_\_\_

### FOR PROFESSIONAL SERVICES RENDERED

11/01/18	CEL	Review and edit meeting minutes; research meeting action items.	0.50 hrs
11/02/18	CEL	Review agenda; research meeting action items.	0.20 hrs
11/15/18	CEL	Prepare for and attend board meeting.	1.00 hrs
11/28/18	APA	Prepare attorney response to auditor letter fiscal year end 2018.	1.20 hrs
11/29/18	JLE	Review auditor request letter and draft response; follow-up regarding the same.	0.20 hrs
11/30/18	CEL	Review auditor letter response.	0.30 hrs
Total fees for this matter			\$765.00

### MATTER SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Eldred, Carl	2.00 hrs	280 /hr	\$560.00
Earlywine, Jere L.	0.20 hrs	275 /hr	\$55.00

TOTAL FEES \$765.00

TOTAL CHARGES FOR THIS MATTER \$765.00

### BILLING SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Eldred, Carl	2.00 hrs	280 /hr	\$560.00
Earlywine, Jere L.	0.20 hrs	275 /hr	\$55.00

TOTAL FEES \$765.00

=====

**TOTAL CHARGES FOR THIS BILL**

**\$765.00**

**Please include the bill number on your check.**

# PROSSER

December 18, 2018

Project No: 104022.01

Invoice No: 41032

Heritage Park CDD District Office  
Attn: Teresa Viscarra  
1412 S. Narcoossee Road  
St. Cloud, FL 34771

Project 104022.01 Heritage Park/CDD-General Fund  
For map reproduction.

Professional Services from November 1, 2018 to November 30, 2018

**Reimbursable Expenses**

Blueprints/Reproduction		79.20	
Postage/Freight/Delivery		45.00	
<b>Total Reimbursables</b>	<b>1.15 times</b>	<b>124.20</b>	<b>142.83</b>
	<b>Total this Invoice</b>		<b>\$142.83</b>

RECEIVED  
DEC 18, 2018

#21  
1-310-513-311  
Map reprod/blueprint/post.

BY: \_\_\_\_\_

# CROWN TROPHY

www.crowntrophy.com

11792 San Jose Blvd  
Jacksonville, FL 32223

#65

1-310-513-49 (Hd)

Rosewood Finish Plaque

*Thank You*

**Invoice 36882**

**Order Date: 11/28/2018**

**Phone #: (904) 260-4871**

**email:**  
**crownjacksonville@gmail.com**

<b>Bill To</b>
GMS Sarah Sweeting 940-5850 x 402

<b>Ship To</b>
GMS Heritage Park Community Dev. District Sarah Sweeting 940-5850 x 402

S.O. No.	P.O. No.	Terms	Order Due Date	Delivery/Comments
11000			11/29/2018	UPS

Quantity	Order #	Crown #	Description	Rate	Amount
1	RW600		8" x 10" Rosewood Piano Finish Plaque with Metal Frame ENGR: *Repeat Design Setup - See attached template. ENG: see attached for: Rodney Philbrick - Heritage Park Community Development District Proof Design Emailed for Approval to: ssweeting@gmsnf.com SHIP TO:  Heritage Park Community Development District 475 West Town Place Suite 114 St. Augustine, FL 32092	65.00	65.00
1	Proof			0.00	0.00
1	SHIPPING OUT...			9.16	9.16

**RECEIVED**  
NOV 29 2018

BY: \_\_\_\_\_

**A \$25 fee will be charged on all returned checks.  
All Sales are FINAL - No Returns or Refunds  
10% Late Fee Charged on Accounts >30 Days Past Due**

**THANK YOU FOR SELECTING CROWN TROPHY!**  
Visit Our Websites:  
**www.CrownTrophy.com ~ www.SignsByCrown.com**

<b>Subtotal</b>	\$74.16
<b>Sales Tax (7.0%)</b>	\$0.00
<b>Total</b>	\$74.16
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$74.16

# IH HOLMES CUSTOM

CREATING PERSONALIZED PRODUCTS

2021-2 St. Augustine Road E, Jacksonville, FL 32207  
888-465-6373

Heritage Park



INV# 99008159

ACCT#	DATE	TERMS	BIN/CNT
301956	12/20/2018	NET30	
PO#: NET 30			

BILL TO
GMS-GOVERNMENTAL MANAGEMENT SERVICES 475 WEST TOWN PLACE SUITE 114 SAINT AUGUSTINE, FL 32092 904-940-5850

SHIP TO	Ground
HSC JAX, FL 32207	

QTY	STK#	DESCRIPTION	LIST	PRICE	LINE TOT
1	210D	2X10 ALUMINUM DESKTOP SIGN W/INSERT -- Thomas Ferry  #69 1-310-513-51 Aluminum Desktop sign	20.00	18.95	18.95
Thank you for your business! Our email address is: documents@holmesstamp.com				TTL	18.95

GMS-GOVERNMENTAL MANAGEMENT SERVICES  
475 WEST TOWN PLACE  
SUITE 114  
SAINT AUGUSTINE, FL 32092  
904-940-5850



Questions on this invoice call:  
(866) 470-7133 Option 2

10	11	12	13	14	15	16	17	18	19
START STOP	NEWSPAPER REFERENCE	DESCRIPTION	PRODUCT	SAU SIZE	BILLED UNITS	TIMES RUN	RATE	AMOUNT	
09/30		Balance Forward							\$0.00
11/01 11/01	I03107443-11012018	BOARD REG MTG 11.15.18	SA St Augustine Record	1.00 x 4.2500	4.25	1	\$8.98		\$38.17
11/01 11/01	I03107443-11012018	BOARD REG MTG 11.15.18	SA St Aug Record Online	1.00 x 4.2500	4.25	1	\$8.97		\$38.12
PREVIOUS AMOUNT OWED:				\$0.00					
NEW CHARGES THIS PERIOD:				\$76.29					
CASH THIS PERIOD:				\$0.00					
DEBIT ADJUSTMENTS THIS PERIOD:				\$0.00					
CREDIT ADJUSTMENTS THIS PERIOD:				\$0.00					
We appreciate your business.									

# INVOICE AND STATEMENT OF ACCOUNT

AGING OF PAST DUE ACCOUNTS

\* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE



21	CURRENT NET AMOUNT	22	30 DAYS	60 DAYS	OVER 90 DAYS	* UNAPPLIED AMOUNT	23	TOTAL AMOUNT DUE	
	\$76.29		\$0.00	\$0.00	\$0.00	\$0.00		\$76.29	
SALES REP/PHONE #		25	ADVERTISER INFORMATION						
Melissa Rhinehart 904-819-3423		1	BILLING PERIOD	6	BILLED ACCOUNT NUMBER	7	ADVERTISER/CLIENT NUMBER	8	ADVERTISER/CLIENT NAME
			10/01/2018 - 11/04/2018		15656		15656		HERITAGE PARK COMM DEVELOPMENT

MAKE CHECKS PAYABLE TO

The St. Augustine Record Dept 1261  
PO Box 121261  
Dallas, TX 75312-1261

Payment is due upon receipt.

The St. Augustine Record

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



The St. Augustine Record Dept 1261  
PO Box 121261  
Dallas, TX 75312-1261

## ADVERTISING INVOICE and STATEMENT

1		BILLING PERIOD		2		ADVERTISER/CLIENT NAME													
		10/01/2018 - 11/04/2018				HERITAGE PARK COMM DEVELOPMENT													
COMPANY		20		TOTAL AMOUNT DUE		* UNAPPLIED AMOUNT		3		TERMS OF PAYMENT									
SA 7				\$76.29		\$0.00				NET 15 DAYS									
21		CURRENT NET AMOUNT		22		30 DAYS		60 DAYS		OVER 90 DAYS									
		\$76.29				\$0.00		\$0.00		\$0.00									
4		PAGE #		5		BILLING DATE		6		BILLED ACCOUNT NUMBER		7		ADVERTISER/CLIENT NUMBER		24		STATEMENT NUMBER	
						11/04/2018				15656				15656				0000029427	

BILLING ACCOUNT NAME AND ADDRESS

REMITTANCE ADDRESS



11  
9206

HERITAGE PARK COMM DEVELOPMENT  
475 W TOWN PL STE 114  
SAINT AUGUSTINE FL 32092-3649



The St. Augustine Record  
Dept 1261  
PO Box 121261  
Dallas, TX 75312-1261

**NOTICE OF MEETING  
HERITAGE PARK  
COMMUNITY DEVELOPMENT  
DISTRICT**

The regular meeting of the Board of Supervisors (the "Board") of the Heritage Park Community Development District is scheduled to be held on Thursday, November 15, 2018 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Hefferon Drive, St. Augustine, Florida 32084. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (and phone (904) 940-5850). This meeting may be continued to a date, place and time certain, to be announced at the meeting. There may be occasions when one or more Supervisors will participate by telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

James Oliver  
District Manager  
0003107443 November 1, 2018

# 14

3107443-01

1-310-513-48

Not. of meeting 11/15/18





**YELLOWSTONE**

**Landscape Professionals**  
Post Office Box 849 || Bunnell FL 32110  
Tel 386.437.6211 || Fax 386.586.1286

**Invoice**

**Invoice:** JAX 414  
**Invoice Date:** December 15, 2018

**PO Number:**

**Bill To:**

Heritage Park CDD  
c/o Government Management Services, LLC  
9655 Florida Mining Blvd W  
Bldg 300, Ste 305/306  
Jacksonville, FL 32257

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

**Property Name:** Heritage Park CDD  
**Terms:** Net 30

**Invoice Due Date:** January 14, 2019  
**Invoice Amount:** \$2,943.73  
**Month of Service:** December 2018

Description	Current Amount
Monthly Landscape Maintenance	\$2,943.73

**RECEIVED**  
DEC 13 2018

#43  
1-320-538-462  
Landscape Maint Dec/18

**Invoice Total** **\$2,943.73**

**BY:** \_\_\_\_\_