

Heritage Park
Community Development District

September 17, 2020

Heritage Park Community Development District

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

P: (904) 940-5850 • F: (904) 940-5899

September 9, 2020

Board of Supervisors
Heritage Park
Community Development District

Dear Board Members:

The Heritage Park Community Development District Board of Supervisors Audit Committee Meeting is scheduled for **Thursday, September 17, 2020 at 1:00 p.m.** via Zoom. Immediately following will be the Regular Business Meeting.

Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Audit Proposals
- III. Other Business
- IV. Adjournment

Regular Business Meeting

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the July 30, 2020 Meeting
- IV. Acceptance of the Minutes of the July 30, 2020 Audit Committee Meeting
- V. Consideration of Proposals for Fiscal Year 2020 Audit Services
- VI. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
 - D. Operations Manager - Report
- VII. Audience Comments
- VIII. Supervisors Requests
- IX. Financial Reports
 - A. Balance Sheet and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- X. Next Scheduled Meeting – November 19, 2020 @ 1:00 p.m.
- XI. Adjournment

Prior to the regular meeting will be the Audit Committee Meeting.

Enclosed for your review and approval is a copy of the minutes of the July 30, 2020 meeting.

The fourth order of business is acceptance of the minutes of the July 30, 2020 audit committee meeting, which are enclosed for your review.

The fifth order of business is consideration of proposals for audit services, which are 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: Carl Eldred

AGENDA

Heritage Park Community Development District Agenda

Thursday
September 17, 2020
1:00 p.m.

District Website: www.heritageparkcdd.com

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the July 30, 2020 Meeting
- IV. Acceptance of the Minutes of the July 30, 2020 Audit Committee Meeting
- V. Consideration of Proposals for Fiscal Year 2020 Audit Services
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 - A. Attorney
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 - A. Balance Sheet and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
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- XI. Adjournment

THIRD 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, July 30, 2020 at 1:00 p.m. via Zoom video conferencing, due to the COVID-19 virus.

Present and constituting a quorum were:

Ken Kinnecom	Chairman
Robert Curran	Vice Chairman
Mark Masley	Supervisor
Joanne Wharton	Supervisor
Thomas Ferry	Supervisor

Also present were:

Jim Oliver	District Manager
Carl Eldred	District Counsel
Jenny Urcan	District Engineer
Brian Stephens	Riverside Management
Residents	

The following is a summary of the actions taken at the July 30, 2020 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 1:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment

There was no public comment.

THIRD ORDER OF BUSINESS

Affidavit of Publication of Notice of Public Hearing

Mr. Oliver stated the public hearing for the budget was advertised in the St. Augustine Record on July 2, 2020 and July 9, 2020 as required by Statute.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 28, 2020 Meeting

On MOTION by Mr. Ferry seconded by Mr. Curran with all in favor the Minutes of the May 28, 2020 Meeting as presented were approved.

FIFTH ORDER OF BUSINESS

Approval of Audit Criteria and Authorization for Staff to Issue an RFP

Mr. Oliver recalled the Board met as an Audit Committee prior to this meeting and approved the evaluation criteria, so the District could issue Request for Proposals (RFP) for Fiscal Year 2020 auditing services.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor approving the audit criteria and authorizing staff to issue Request for Proposals for audit proposals was approved.

SIXTH ORDER OF BUSINESS

Consideration of Amendment to Agreement with Yellowstone Landscape

Mr. Oliver presented the Amendment to the Agreement with Yellowstone Landscape, with a slight increase for maintenance of the CDD drainage easement, which was included in the Fiscal Year 2021 budget. Mr. Kinnecom was satisfied with the agreement. Ms. Wharton noted a covered drain by the dog park. Mr. Kinnecom stated the drain was the responsibility of the HOA and asked if the fence was cleaned. Mr. Stephens replied affirmatively.

Ms. Wharton felt that Yellowstone was negligent with the tree trimming as trees were overgrown. Mr. Kinnecom did not blame Yellowstone, since Yellowstone was not their contractor for the 14 years the CDD was responsible for The Villas and E. Red House Branch. Ms. Wharton appreciated Mr. Kinnecom following up and asked if the homeowner contracted him or Mr. Stephens about damage to their property. Mr. Kinnecom told the homeowner it was not the CDD's responsibility, since the water flowed from the neighboring property.

On MOTION by Mr. Ferry seconded by Mr. Masley with all in favor Amendment to Agreement with Yellowstone Landscape was approved.

SEVENTH ORDER OF BUSINESS**Public Hearing to Adopt the Budget for
Fiscal Year 2021**

Mr. Oliver noted no budget changes since the last meeting. The District operated a small surplus each year and accumulated \$122,000 in capital reserves. Operation and maintenance (O&M) assessments remained the same. There was a small increase to Landscape Maintenance.

Ms. Wharton questioned the following:

- Why \$40,000 was budgeted for Streetlights versus what was previously budgeted. Mr. Oliver stated \$36,000 was projected to be spent and would obtain comparisons for streetlight costs over the past several years.
- The difference between the assessment of \$384,574 on Page 9 of the Adopted Budget and assessment tax roll of \$255,000 on Page 2 of the unaudited financials. Mr. Oliver explained there were two different components of the assessment; \$255,000 was for the General Fund or O&M assessment and \$384,574 was for the Debt Service Fund assessment.
- Why \$7,000 was budgeted for Carp and included a contingency on Page 6. Mr. Oliver explained a monthly fee was paid to the vendor to maintain the pond and \$7,000 was for the carp to help with algae control. The contingency was used for electrical issues with the pumps.

Ms. Wharton asked if other species of fish would help with the algae and provide a more natural state. Mr. Stephens explained carp was most effective and there were no native fish that would eat algae. Mr. Oliver requested Mr. Stephens look into other options. Mr. Stephens noted the ponds were not restocked with carp in the past several years and contingency funds were used mainly for fountain repairs. Ms. Wharton stated an otter was killing the carp.

On MOTION by Mr. Kinnecom seconded by Mr. Curran with all in favor the Public Hearing to adopt the budget for Fiscal Year 2020 was opened.

There were no public comments on the Fiscal Year 2020 budget.

On MOTION by Ms. Wharton seconded by Mr. Ferry with all in favor the Public Hearing to adopt the budget for Fiscal Year 2020 was closed.

A. Consideration of Resolution 2020-06, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2021

Mr. Eldred presented Resolution 2020-06, adopting the District's budget for Fiscal Year 2021 and appropriating the funds set forth in the budget as approved by the Board. The budget was filed with the county 60 days prior to today's public hearing.

On MOTION by Mr. Kinnecom seconded by Ms. Wharton with all in favor Resolution 2020-06 Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2021 was adopted.

B. Consideration of Resolution 2020-07, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2021

Mr. Eldred presented Resolution 2020-07 imposes and levies O&M and debt assessments in the form approved by the Board previously. There was no increase in assessments.

On MOTION by Ms. Wharton seconded by Mr. Masley with all in favor Resolution 2020-07 Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2021 was adopted.

EIGHTH ORDER OF BUSINESS

Renewals of Existing Contracts

A. Future Horizons

B. GMS (Onsite Management and Maintenance Contract Administration)

Mr. Oliver did not have the renewal documents with Future Horizons and GMS, but according to the budget, there were no price changes. Mr. Stephens confirmed there were no increases. Mr. Oliver requested the Board approve the agreements in substantial form and for District Counsel to prepare the documents and have the Chairman execute.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor the renewal agreements with Future Horizons and GMS in substantial form were approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Eldred reported on the effectiveness of Senate Bill 1446, which was effective on July 1, reducing the number of documents the District must maintain on its website. His office will

continue to coordinate the items to be included on the website. The Governor extended the Executive Order, allowing Districts to meet virtually until the end of September. His office will continue to monitor further changes to the Governor's orders that may affect the District.

B. Engineer

Mr. Oliver reported the District Engineer was going to provide paper copies of the updated drainage map. Ms. Urcan provided it to the District Manager's office this morning. Her office completed the Consulting Engineer's Report last month and the budget for Fiscal Year 2020 appears to be sufficient and there was adequate insurance coverage. This report must be submitted each year as required by the Master Trust Indenture. Mr. Kinnecom thanked Ms. Urcan for completing the drainage map.

C. Manager – Discussion of Fiscal Year 2021 Meeting Schedule

Mr. Oliver presented the meeting schedule for Fiscal Year 2021, which was similar to last year's schedule for bi-monthly meetings on the third Thursday for November, January, March, May, July and September.

On MOTION by Mr. Ferry seconded by Mr. Masley with all in favor the Fiscal Year 2021 meeting schedule was approved.

D. Operations Manager - Report

Mr. Stephens presented the Operations Manager Report, which was in the agenda package. The fence on the easement on E. Red House Branch Road was pressure washed. The power supply for the timer in Pond 100 was repaired. Due to recent storms and lightning, staff was resetting GFI outlets several times per week.

TENTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

Supervisors questioned whether the District was eligible for a refinancing and if there were mosquito problems. Mr. Oliver explained there was a 10-year call provision and the District

would not be eligible for a refinancing until 2025 or 2026. Mr. Stephens was not aware of any mosquito issues.

TWELFTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet and Statement of Revenues & Expenditures

Mr. Oliver presented the Unaudited Financial Statements through June 30, 2020. There were no unusual variances and there was a slight positive variance for the year.

B. Assessment Receipt Schedule

Mr. Oliver reported the District was fully collected on its assessments. When tax bills were sent out for Fiscal Year 2021 on November 1st, the process would start all over again.

C. Approval of Check Register

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor the Check Register from May 16, 2020 to July 23, 2020 in the amount of \$25,505.76 was approved.

THIRTEENTH ORDER OF BUSINESS Next Scheduled Meeting – September 19, 2020 @ 1:00 p.m.

Mr. Oliver stated the next scheduled meeting was on September 19, 2020 at 1:00 p.m. at this location. Ms. Wharton noted September 19th was on a Saturday. Mr. Oliver will move the meeting to September 17, 2020. In response to a question, Mr. Oliver explained the purpose of moving the July meeting from the third Thursday to the fourth Thursday, was to meet the 60-day noticing requirement. Future meetings would be held on the third Thursday. Mr. Eldred confirmed the extension of the Executive Order runs through September 1st. A dual notice would be published in case the Governor did not extend the Executive Order.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Masley seconded by Mr. Ferry with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

MINUTES OF MEETING
HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Heritage Park Community Development District was held on Thursday, July 30, 2020 at 1:00 p.m. via Zoom video conferencing, due to the COVID-19 virus.

Present and constituting a quorum were:

Ken Kinnecom
Robert Curran
Mark Masley
Joanne Wharton
Thomas Ferry

Also present were:

Jim Oliver
Carl Eldred

The following is a summary of the actions taken at the July 30, 2020 Audit Committee Meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the Audit Committee meeting to order at 1:00 p.m. Board Members introduced themselves and a quorum was established.

SECOND ORDER OF BUSINESS

Review and Selection of Audit RFP Criteria

Mr. Oliver reported the Board served as an Audit Committee for the purpose of approving evaluation criteria, which was included in the agenda package. There was equally weighed criteria for ability of personnel, proposers experience, understanding scope of work, ability to furnish the required services and price, under Chapter 218 of the Florida Statutes.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor the Evaluation Criteria was approved.

Mr. Oliver stated proposals would be provided to the Audit Committee in September for ranking, based on the approved criteria.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Wharton seconded by Mr. Curran with all in favor the Audit Committee meeting was adjourned.

FIFTH ORDER OF BUSINESS

Heritage Park Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	Point Total
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	
Proposer	20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						
McDimit Davis & Company, LLC						

**HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

September 3, 2020

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

September 3, 2020

Heritage Park Community Development District
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Heritage Park Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Heritage Park Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the 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; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



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

Heritage Park Community Development District
September 3, 2020

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Heritage Park Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Heritage Park Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,195 for the years ended September 30, 2020 and 2021, \$3,305 for the year ended September 30, 2022, and \$3,490 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Heritage Park Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Heritage Park Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 40 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – present)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

Professional Experience

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 28 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 8 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 7 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin

Senior Staff Accountant – 5 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 5 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 3 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Taylor Nuccio

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Kirk Vasser

Staff Accountant

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Madison Ballash

Staff Accountant

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, CN: BR&A email: jrb@baggettcpa.com

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2020
St. Johns County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. An electronic copy of the proposal must be received no later than Thursday, September 3, 2020, 5:00 p.m. at the e-mail address of the District Recording Secretary Sarah Sweeting, ssweeting@gmsnf.com.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit an electronic copy of the Proposal Documents, and other requested attachments at the time and e-mail address indicated herein, which shall include the subject line, "Auditing Services - Heritage Park Community Development District".

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the email address where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, GMS, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**HERITAGE PARK CDD
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. (E.g., the existence of any natural disaster plan for business operations)

5. Price. (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: September 03, 2020
5:00PM

Submitted to:

Heritage Park
Community Development District
C/o Sarah Sweeting, District Secretary
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 03, 2020

Heritage Park Community Development District
C/o Sarah Sweeting, District Recording Secretary
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Heritage Park Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. First, we ensure that the transition to a new firm is as smooth and seamless as possible. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.


Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



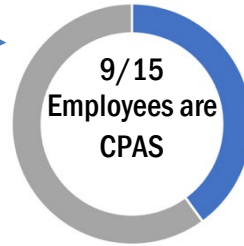
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

297 Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

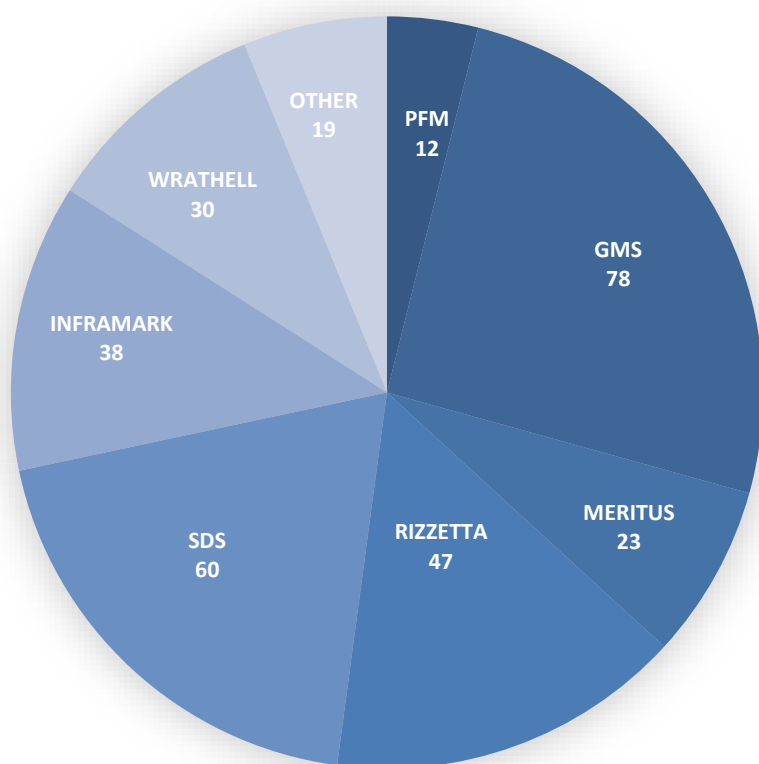
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
CPE (last 2 years): Government Accounting, Auditing: 66 hours; Accounting, Auditing and Other: 25 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 59 hours; Accounting, Auditing and Other: 45 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

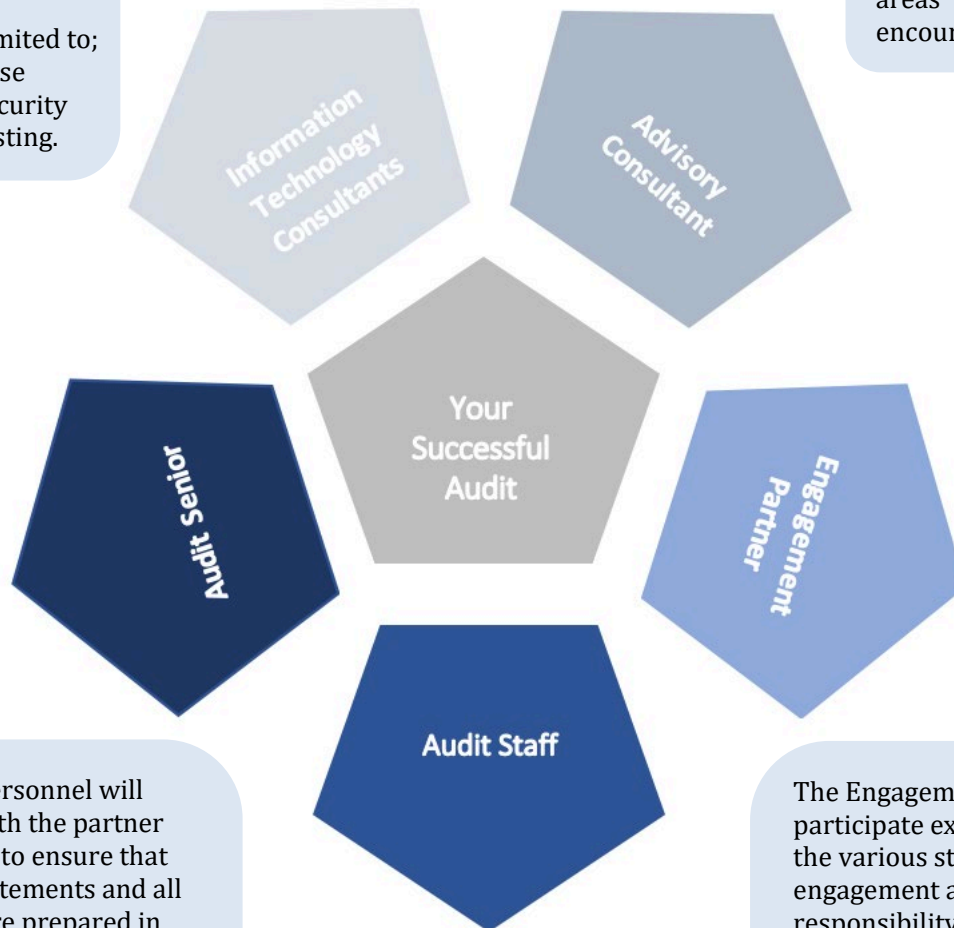
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	<u>25</u>
Total Hours	<u>91</u> (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	104 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

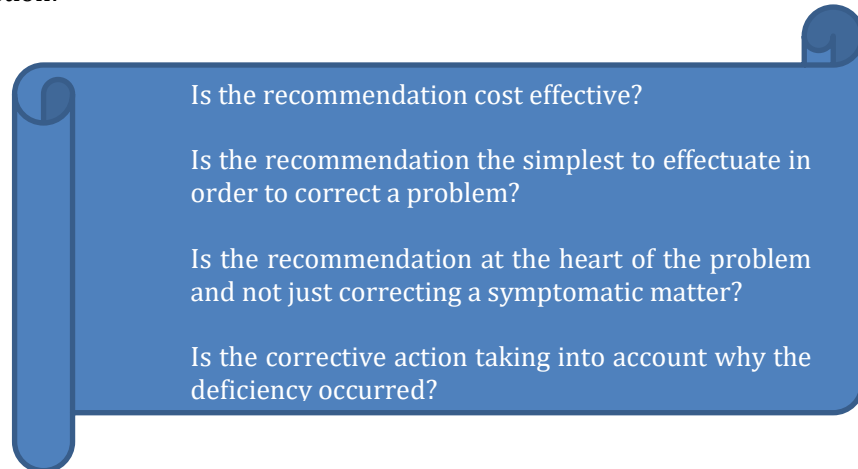
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$3,100
2021	\$3,200
2022	\$3,300
2023	\$3,400
2024	<u>\$3,500</u>
TOTAL (2020-2024)	<u>\$16,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓			✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓	✓	✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	4	5	332	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Heritage Park Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**PROPOSAL TO PROVIDE
AUDITING SERVICES TO THE**

**HERITAGE PARK
COMMUNITY
DEVELOPMENT DISTRICT**

FOR THE FISCAL YEARS ENDING

SEPTEMBER 30, 2020

With the Option for 4 Additional Annual Renewals

REQUEST FOR PROPOSAL - AUDIT SERVICES

September 3, 2020

Submitted by:



**934 NORTH MAGNOLIA AVENUE
SUITE 100
ORLANDO, FLORIDA 32803
(407) 843-5406**

CONTACT: Tamara Campbell, C.P.A.

tcampbell@mcdermittdavis.com
www.mcdermittdavis.com

Proposal for Audit Services to
Heritage Park Community Development District
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Letter of Interest

September 3, 2020

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

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Heritage Park Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of *Heritage Park Community Development District* for the fiscal year ending September 30, 2020, with the option of four additional annual renewals. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of *Heritage Park Community Development District* as defined by *Government Auditing Standards*.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and **8 of those are governmental audit staff**.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.

McDirmitt Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for *Heritage Park Community Development District*.

Sincerely,

McDirmitt Davis, LLC



Tamara Campbell, C.P.A.

Company Background



Company Background

Description and History of Audit Firm

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	5
Managers	4
Seniors	7
Staff Accountants/Paraprofessionals	7
Support Staff	4
Information Systems	
Technology Staff	<u>1</u>
	<u>28</u>

The total number of governmental audit staff is eight. We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2013-2018 is as follows:

- **Over Fifty Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- City of Winter Springs, Florida *
- City of Ocoee, Florida *
- City of Longwood, Florida *
- City of Lake Mary, Florida*
- City of Belle Isle, Florida *
- City of Mascotte, Florida
- City of Tavares, Florida *
- Town of Windermere, Florida
- City of Clermont, Florida *
- City of Inverness, Florida*
- City of Orange City, Florida*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida*
- Town of Montverde, Florida
- City of Oviedo, Florida*



- These entities are presently clients of McDermitt Davis, LLC
- These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.



Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Michelle Sorbello, C.P.A., audit manager
- Matthew Lee, C.P.A., audit manager
- Robert Hernandez, IT specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 8 through 11. All supervisory personnel assigned to the audit, except the IT Professional, are Certified Public Accountants. The engagement partner and audit supervisor will be assigned to audit on a full-time basis.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. Our policy is to assign staff accountants to the same audit each year, however, rotate the areas they work on. We will notify the District prior to assigning new staff to the audit.

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

Governmental Audit Quality Center

McDermitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2017, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.



Federal or State Reviews

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

Other Services Provided

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.



Gregory, Sharer & Stuart, P.A.

Certified Public Accountants and Business Consultants

Report on the Firm's System of Quality Control

October 13, 2017

To the Owners of McDirmit Davis & Company, LLC
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.



Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we would be happy to teach seminars for the benefit of the District's accounting staff.

Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all ten governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist will evaluate your network and provide a comprehensive solution.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Experience



Resume - Tammy Campbell, CPA

Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has fifteen (15) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Inverness
- City of Mascotte
- Homosassa Water District

Resume - Michelle Sorbello, CPA

Audit Manager



Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Michelle has 6 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- City of Winter Springs
- City of Longwood
- City of Inverness
- **Various Community Development Districts**
- City of Lake Mary
- City of Ocoee
- City of Mascotte



Resume - Matthew Lee, CPA

Audit Manager

Education, Certifications, and Licenses

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Matthew has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|--------------------------------------------------|----------------------|
| • City of Ocoee | • Town of Windermere |
| • City of Clermont | • City of Longwood |
| • City of Oviedo | • City of Tavares |
| • City of Winter Springs | • City of Umatilla |
| • Sun 'N Lake Improvement District | • City of Belle Isle |
| • Various Community Development Districts | |



Resume - Robert Hernandez

IT Manager

Education, Certifications, and Licenses

Associates Degree, Florida Technical College
MCSE

Experience

- Robert is an IT Professional with over 24 years' experience, managing information technology systems. Plan, organize, control and evaluate IT and electronic data operations. Design, develop, implement and coordinate systems, policies, and procedures. Ensure security of data, network access, and backup systems.

Key Skills

- Network & System Security
- Risk Management
- Vulnerability Assessments
- Authentication & Access Control
- System Monitoring
- System Integration Planning
- Multitier Network Architectures
- Implementation Planning
- End-user Training
- Staff Leadership/Mentoring
- System Administration
- Application Management
- User Requirements Analysis
- Help Design/Technical Support

Technology Summary

<u>Security Technologies:</u>	Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards
<u>Systems:</u>	Windows, MAC, VMware, Cisco
<u>Networking:</u>	LANs, WANs, VPNs, Routers, Firewalls, TCP/IP



References of Governmental Accounting Experience

<i>Principal Client Contact</i>	<i>Scope of Work</i>	<i>Years</i>
<i>Sun'n Lake of Sebring Improvement District</i>		
<p>Ms. Tanya Cannady, General Manager.</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 tcannady@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
<i>Rizzetta & Company (30 District Audits)</i>		
<p>Ms. Kaitlyn Gallant Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 kgallant@rizzetta.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2008 to Present
<i>Wrathell Hunt and Associates (6 District Audits)</i>		
<p>Mr. Jeffrey Pinder Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
<i>GMS (10 District Audits)</i>		
<p>Mr. Darrin Mossing, President</p> <p>dmossing@gmstnn.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2010 to Present
<i>City of Mascotte, Florida</i>		
<p>Mr. Jim Gleason, City Mgr.</p> <p>100 East Myers Blvd. Mascotte, FL 34753 jim.gleason@cityofmascotte.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2000 to Present
<i>City of Longwood, Florida</i>		
<p>Ms. Lisa Snead, Finance Director</p> <p>175 W. Warren Avenue Longwood, FL 32750 (407)260-3475 lsnead@longwoodfl.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Received GFOA's "Certificate of Achievement" 	1991 to 1993 and 1997 to Present



References of Governmental Accounting Experience - Continued:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
Town of Windermere, Florida		
Mr. Robert Smith, Town Manager 614 Main Street Windermere, FL 34786 (407)876-2563 rsmith@town.windermere.fl.us	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and Preparation of Financials 	2000 to Present
City of Tavares, Florida		
Ms. Lori Houghton, Finance Director P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 lhoughton@tavares.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Utility and Franchise Tax Audits 	1988 to Present
City of Ocoee, Florida		
Ms. Rebecca Roberts, Finance Director 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3200 rroberts@ocoe.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Received GFOA's "Certificate of Achievement" 	1985 to Present
City of Lake Mary, Florida		
Mr. Brent Mason, Finance Director 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1402 bmason@lakemaryfl.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit Received GFOA's "Certificate of Achievement" 	1997 to Present
City of Winter Springs, Florida		
Mr. Shawn Boyle, City Manager 1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 sboyle@winterspringsfl.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of CAFR Received GFOA's "Certificate of Achievement" 	2000 to Present

Service Approach



Service Approach

Our audit will be segmented as follows:

- | | |
|----------|---------------------------------------------|
| Phase 1: | Audit Planning |
| Phase 2: | Evaluation and Testing of Internal Controls |
| Phase 3: | Substantive Testing |
| Phase 4: | Reporting |

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our “permanent file,” which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of SAS 94 *The Effect of Information Technology on the Auditor’s Consideration of Internal Control in a Financial Statement Audit*. We will also gather information to identify fraud risks as required by SAS 99 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.





Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the District Manager. We plan to use an audit senior for the audit. The partner or senior will always be in the field to supervise the work.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the review partner. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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"
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal



Cost Proposal

We understand the requested services include audits of the District's financial statements for the years ended September 30, 2020, 2021, 2022, 2023 and 2024. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Audit fees (All-Inclusive)</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Audit Fee	\$4,000	\$4,000	\$4,100	\$4,100	\$4,100

SIXTH ORDER OF BUSINESS

D.

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

Memorandum

Date: September 2020

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 has completed an inspection of the pond irrigation.
2. RMS and Yellowstone are conducting monthly landscape inspections.

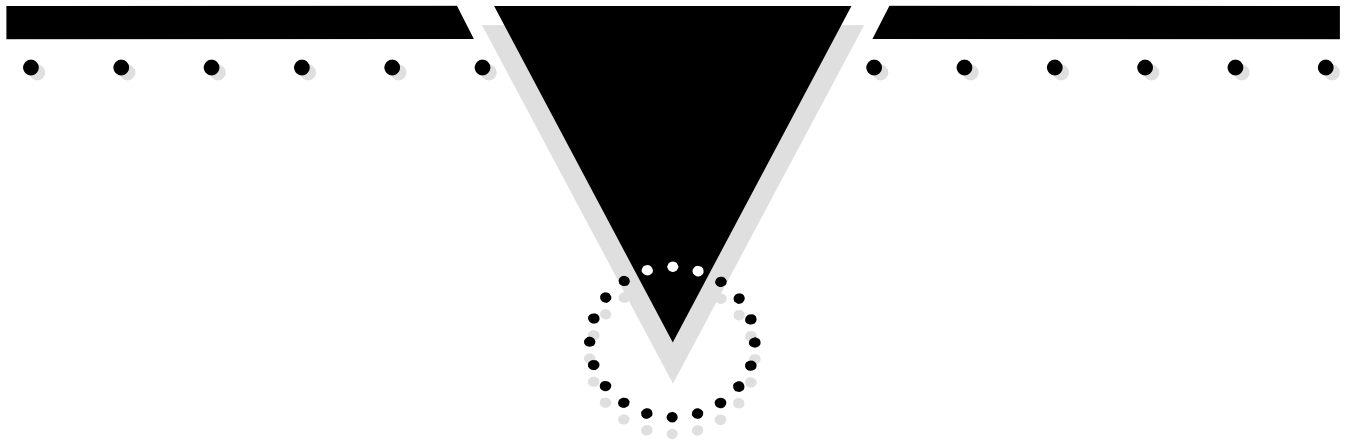
Retention Ponds:

1. Ponds levels are close to normal levels.
2. Future Horizons continues to keep the ponds in good condition.
3. RMS and Future Horizons are continuing joint monthly inspections of the ponds.
4. The fountain in pond 1800 has been repaired.
5. The fountain timers are being checked and adjusted weekly.
6. Multiple GFCI outlets were reset for the pond fountains.
7. The fountain in pond 1400 has been repaired.
8. There was an apparent lightning strike to the power supply for the fountain in pond 500. We are working with an electrician to replace the damaged parts.

*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.*

NINTH ORDER OF BUSINESS

A.



Heritage Park Community Development District

Unaudited Financial Reporting

August 31, 2020



HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

COMBINED BALANCE SHEET

August 31, 2020

	<u>Governmental Fund</u>			<u>Totals</u> (memorandum only)
<u>Assets</u>	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>2020</u>
Cash	\$102,949	-----	\$20,908	\$123,857
State Board of Administration	-----	-----	\$101,560	\$101,560
Prepaid Expenses	\$60	-----	-----	\$60
<u>Investments:</u>				
Operating Account	\$64,100	-----	-----	\$64,100
<u>Series 2013</u>				
Reserve	-----	\$191,686	-----	\$191,686
Revenue	-----	\$139,832	-----	\$139,832
Prepayment	-----	\$10,294	-----	\$10,294
Total Assets	\$167,109	\$341,812	\$122,468	\$631,389
<u>Liabilities</u>				
Accounts Payable	\$2,015	-----	-----	\$2,015
<u>Fund Equity, Other Credits</u>				
<u>Fund Balances:</u>				
Unassigned	\$165,094	-----	-----	\$165,094
Restricted for Debt Service	-----	\$341,812	-----	\$341,812
Assigned for Capital Reserve	-----	-----	\$122,468	\$122,468
Total Liabilities, Fund Equity	\$167,109	\$341,812	\$122,468	\$631,389

HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues and Expenditures
For Period Ending August 31, 2020

	GENERAL FUND BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<u>REVENUES:</u>				
Assessments Tax Roll	\$255,225	\$255,225	\$256,070	\$845
Interest Income	\$25	\$23	\$98	\$75
TOTAL REVENUES	\$255,250	\$255,248	\$256,168	\$920
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors Fees	\$6,000	\$2,000	\$4,000	(\$2,000)
FICA Expense	\$459	\$153	\$245	(\$92)
Engineer	\$7,500	\$6,875	\$5,117	\$1,758
Arbitrage Rebate	\$450	\$450	\$450	\$0
Dissemination Agreement	\$1,000	\$917	\$1,117	(\$200)
District Counsel	\$16,000	\$14,667	\$7,184	\$7,483
Financial Advisory Services	\$7,500	\$7,500	\$7,500	\$0
Auditing Services	\$3,400	\$3,400	\$3,400	\$0
Trustee Fees	\$4,500	\$4,500	\$4,445	\$55
Management Fees	\$52,635	\$48,249	\$48,249	\$0
Information Technology	\$1,800	\$1,650	\$1,988	(\$338)
Telephone	\$125	\$115	\$90	\$25
Postage	\$750	\$688	\$122	\$566
Printing and Binding	\$1,000	\$917	\$767	\$150
Insurance	\$7,100	\$7,100	\$6,566	\$534
Legal Advertising	\$1,200	\$1,100	\$1,068	\$32
Other Current Charges	\$1,000	\$917	\$652	\$265
Office Supplies	\$500	\$458	\$291	\$167
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$113,094	\$101,829	\$93,424	\$8,405
<u>MAINTENANCE:</u>				
Field Operations	\$10,300	\$9,442	\$9,442	\$0
Property Insurance	\$600	\$600	\$524	\$76
Landscape Maintenance	\$35,325	\$32,381	\$33,441	(\$1,060)
Landscape Contingency	\$6,000	\$5,500	\$3,143	\$2,357
Irrigation Repairs	\$1,000	\$917	\$103	\$814
Lake Maintenance	\$23,340	\$21,395	\$21,395	\$0
Lake Contingency	\$7,000	\$6,417	\$1,724	\$4,693
Utility Service	\$17,000	\$15,583	\$13,752	\$1,832
Street Lights	\$40,000	\$36,667	\$30,016	\$6,651
Common Area Maintenance	\$10,000	\$9,167	\$7,929	\$1,238
Contingency	\$5,000	\$4,583	\$3,250	\$1,333
Operating Reserve	\$15,000	\$13,750	\$0	\$13,750
Transfer Out - Capital Reserve	\$16,078	\$0	\$0	\$0
TOTAL MAINTENANCE	\$186,643	\$156,401	\$124,717	\$31,685
TOTAL EXPENDITURES	\$299,737	\$258,230	\$218,140	\$40,090
EXCESS REVENUES/ (EXPENDITURES)	(\$44,487)		\$38,027	
FUND BALANCE-BEGINNING	\$44,487		\$127,067	
FUND BALANCE-ENDING	\$0		\$165,094	

HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Statement of Revenues & Expenditures
For Period Ending August 31, 2020

DEBT SERVICE BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
------------------------	---------------------------------	------------------------	----------

REVENUES:

Assessments - Tax Roll	\$384,574	\$384,574	\$384,909	\$335
Assessments - Prepayment	\$0	\$0	\$13,796	\$13,796
Interest Income	\$100	\$92	\$317	\$226
TOTAL REVENUES	\$384,674	\$384,666	\$399,022	\$14,356

EXPENDITURES:

Series 2013

Special Call 11/01	\$10,000	\$10,000	\$10,000	\$0
Interest Expense 11/02	\$101,302	\$101,302	\$101,302	\$0
Principal Expense 05/01	\$185,000	\$180,000	\$180,000	\$0
Interest Expense 05/01	\$101,302	\$101,114	\$101,114	\$0
Special Call 05/01	\$0	\$0	\$5,000	(\$5,000)

TOTAL EXPENDITURES	\$397,604	\$392,416	\$397,416	(\$5,000)
---------------------------	------------------	------------------	------------------	------------------

EXCESS REVENUES/ (EXPENDITURES)

(\$12,930)	\$1,606
-------------------	----------------

FUND BALANCE - BEGINNING

\$145,875	\$340,206
------------------	------------------

FUND BALANCE - ENDING

\$132,945	\$341,812
------------------	------------------

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	CAPITAL RESERVE BUDGET	PRORATED BUDGET THRU 8/31/20	ACTUAL THRU 8/31/20	VARIANCE
<u>REVENUES:</u>				
Transfer In	\$16,078	\$0	\$0	\$0
Interest Income	\$0	\$0	\$1,170	\$1,170
TOTAL REVENUES	\$16,078	\$0	\$1,170	\$1,170
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES/ (EXPENDITURES)	\$16,078		\$1,170	
FUND BALANCE - BEGINNING	\$120,929		\$121,299	
FUND BALANCE - ENDING	\$137,007		\$122,468	

HERITAGE PARK
Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<u>Revenues:</u>													
Tax Roll Assessments	\$0	\$26,398	\$38,307	\$177,872	\$0	\$2,627	\$121	\$8,831	\$1,483	\$430	\$0	\$0	\$256,070
Interest Income	\$11	\$10	\$9	\$10	\$20	\$24	\$9	\$1	\$1	\$1	\$1	\$0	\$98
Total Revenues	\$11	\$26,408	\$38,317	\$177,882	\$20	\$2,650	\$130	\$8,833	\$1,485	\$431	\$1	\$0	\$256,168
<u>Expenditures</u>													
<u>Administrative</u>													
Supervisors Fees	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$4,000
FICA Expense	\$0	\$61	\$0	\$61	\$0	\$0	\$0	\$61	\$0	\$61	\$0	\$0	\$245
Engineer	\$0	\$0	\$0	\$2,146	\$490	\$225	\$675	\$729	\$225	\$627	\$0	\$0	\$5,117
Arbitrage Rebate	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
Dissemination Agreement	\$183	\$83	\$83	\$83	\$83	\$183	\$83	\$83	\$83	\$83	\$83	\$0	\$1,117
District Counsel	\$469	\$1,162	\$633	\$1,013	\$517	\$1,219	\$320	\$683	\$268	\$902	\$0	\$0	\$7,184
Financial Advisory Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Auditing Services	\$500	\$2,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
Trustee Fees	\$0	\$0	\$0	\$4,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,445
Management Fees	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$4,386	\$0	\$48,249
Information Technology	\$169	\$182	\$182	\$165	\$165	\$165	\$165	\$207	\$165	\$233	\$190	\$0	\$1,988
Telephone	\$0	\$23	\$0	\$16	\$0	\$31	\$20	\$0	\$0	\$0	\$0	\$0	\$90
Postage	\$11	\$5	\$7	\$63	\$7	\$13	\$3	\$4	\$2	\$2	\$6	\$0	\$122
Printing and Binding	\$90	\$3	\$168	\$5	\$200	\$6	\$100	\$2	\$104	\$9	\$80	\$0	\$767
Insurance	\$6,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,566
Legal Advertising	\$0	\$0	\$247	\$72	\$0	\$72	\$0	\$0	\$0	\$507	\$171	\$0	\$1,068
Other Current Charges	\$48	\$51	\$62	\$64	\$67	\$76	\$62	\$58	\$59	\$46	\$61	\$0	\$652
Office Supplies	\$18	\$0	\$18	\$0	\$18	\$1	\$18	\$0	\$15	\$188	\$15	\$0	\$291
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$20,115	\$9,857	\$5,785	\$13,970	\$5,933	\$6,376	\$5,832	\$7,213	\$5,307	\$8,046	\$4,992	\$0	\$93,424
<u>Maintenance:</u>													
Field Operations	\$858	\$858	\$858	\$858	\$858	\$858	\$858	\$858	\$858	\$858	\$858	\$0	\$9,442
Property Insurance	\$524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$524
Landscape Maintenance	\$2,944	\$2,944	\$3,061	\$3,061	\$3,061	\$3,061	\$3,061	\$3,061	\$3,061	\$3,061	\$3,061	\$0	\$33,441
Landscape Contingency	\$1,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,914	\$0	\$0	\$3,143
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$103
Lake Maintenance	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$1,945	\$0	\$21,395
Lake Contingency	\$947	\$0	\$0	\$0	\$0	\$0	\$776	\$0	\$0	\$0	\$0	\$0	\$1,724
Utility Service	\$1,324	\$1,205	\$1,380	\$1,296	\$1,229	\$1,273	\$1,239	\$975	\$1,308	\$1,266	\$1,258	\$0	\$13,752
Street Lights	\$3,002	\$2,981	\$3,002	\$2,991	\$2,991	\$2,991	\$3,035	\$2,960	\$3,017	\$3,047	\$0	\$0	\$30,016
Common Area Maintenance	\$860	\$500	\$794	\$1,135	\$404	\$3,758	\$161	\$0	\$0	\$317	\$0	\$0	\$7,929
Contingency	\$0	\$0	\$0	\$0	\$1,750	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$3,250
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out - Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$13,633	\$10,433	\$11,040	\$11,287	\$12,239	\$13,886	\$11,179	\$9,800	\$11,690	\$12,408	\$7,123	\$0	\$124,717
Total Expenditures	\$33,748	\$20,290	\$16,825	\$25,257	\$18,172	\$20,262	\$17,010	\$17,013	\$16,996	\$20,454	\$12,115	\$0	\$218,140
Excess Revenues/(Expenditures)	(\$33,736)	\$6,119	\$21,492	\$152,626	(\$18,152)	(\$17,612)	(\$16,880)	(\$8,180)	(\$15,512)	(\$20,023)	(\$12,114)	\$0	\$38,027

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	\$192,383	
RESERVE FUND BALANCE	\$191,686	
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)
LESS: PRINCIPAL PAYMENT 5/1/19		(\$175,000)
LESS: SPECIAL CALL 5/1/19		(\$5,000)
LESS: SPECIAL CALL 11/1/19		(\$10,000)
LESS: PRINCIPAL PAYMENT 5/1/20		(\$180,000)
LESS: SPECIAL CALL 5/1/20		(\$5,000)
CURRENT BONDS OUTSTANDING		\$4,010,000

B.

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2020 Assessment Receipts Summary

ASSESSED	# UNITS ASSESSED	SERIES 2013 DEBT ASSESSED	FY20 O&M ASSESSED	TOTAL ASSESSED
NET TAX ROLL	703	383,712.77	255,266.40	638,979.17

[illegible]

C.

Heritage Park Community Development District

Summary of Invoices

July 23, 2020 to September 10, 2020

Fund	Date	Check No.'s	Amount
General Fund	7/24/20	2888	\$ 1,500.00
	8/7/20	2889-2892	\$ 7,749.53
	8/10/20	2893	\$ 1,913.75
	8/18/20	2894-2895	\$ 1,072.53
	8/28/20	2896-2898	\$ 4,005.78
	9/4/20	2899-2903	\$ 18,120.04
			<hr/> \$ 34,361.63
Payroll	<u>July 2020</u>		
	Joanne B. Wharton	50380	\$ 184.70
	Kenneth K. Kinnecom	50381	\$ 184.70
	Mark J. Masley	50382	\$ 200.00
	Robert L. Curran Jr.	50383	\$ 184.70
	Thomas V. Ferry	50384	\$ 184.70
			<hr/> \$ 938.80
			<hr/>
			\$ 35,300.43

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/24/20	00062	7/17/20 3	202006 320-53800-46700	PRES WSH SERVS. 6/25/20	*	1,500.00	
				RIVERSIDE MANAGEMENT SERVICES, INC.			1,500.00 002888
8/07/20	00042	7/21/20 63994	202007 320-53800-46300	AQUATIC WEED CTRL JUL20	*	1,945.00	
				FUTURE HORIZONS, INC.			1,945.00 002889
8/07/20	00027	8/01/20 68	202007 310-51300-35100	DOMAIN NAME RENEWAL	*	35.00	
		8/01/20 68	202007 310-51300-35100	POST NOV/JAN. MINUTES	*	8.33	
		8/01/20 68	202007 310-51300-35100	OPT/POST JUL AGENGA PKG	*	8.33	
		8/01/20 68	202007 310-51300-35100	INFO	*	12.50	
		8/01/20 68	202007 310-51300-35100	POST FY21 ADOPTED BUDGET	*	4.17	
				MERCERWEBDESIGN.COM			68.33 002890
8/07/20	00014	7/20/20 3294375-	202007 310-51300-48000	NOT. OF AUD COMM/ BOS	*	157.07	
				THE ST.AUGUSTINE RECORD			157.07 002891
8/07/20	00002	8/01/20 446	202008 310-51300-34000	MANAGMENT FEES AUG20	*	4,386.25	
		8/01/20 446	202008 310-51300-35100	INFORMATION TECH AUG20	*	150.00	
		8/01/20 446	202008 310-51300-31300	DISSEMINATION FEES AUG20	*	83.33	
		8/01/20 446	202008 310-51300-51000	OFFICE SUPPLIES AUG20	*	15.48	
		8/01/20 446	202008 310-51300-42000	POSTAGE AUG20	*	5.94	
		8/01/20 446	202008 310-51300-42500	COPIES AUG20	*	79.80	
		8/01/20 447	202008 320-53800-12000	CONTRACT ADMIN. AUG20	*	858.33	
				GOVERNMENTAL MANAGEMENT SERVICES			5,579.13 002892
8/10/20	00043	7/27/20 STAUG 13	202007 320-53800-46500	TREE REMOVAL & SOD INST.	*	1,913.75	
				YELLOWSTONE LANDSCAPE			1,913.75 002893
8/18/20	00001	7/31/20 116460	202007 310-51300-31500	BUDGET/ASSESS/BOS	*	902.00	
				HOPPING, GREEN & SAMS			902.00 002894
				HERT HERITAGE PARK TVISCARRA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/04/20	00027	9/01/20 70A	202008 310-51300-35100		*	25.00	
			SITE MNT/POST MARCH MINUT				
		9/01/20 70A	202008 300-15500-10000		*	15.00	
			MTHLY WEB HOSTING OCT20				
		9/01/20 70A	202008 300-15500-10000		*	15.00	
			MTHLY WEB HOSTING NOV20				
		9/01/20 70A	202008 300-15500-10000		*	15.00	
			MTHLY WEB HOSTING DEC20				
MERCERWEBDESIGN.COM							70.00 002902

9/04/20	00043	9/01/20 STAUG 14	202009 320-53800-46200		*	3,061.49	
			LANDSCAPE MAINT SEP20				
YELLOWSTONE LANDSCAPE							3,061.49 002903

TOTAL FOR BANK A						34,361.63	
TOTAL FOR REGISTER						34,361.63	

HERT HERITAGE PARK TVISCARRA

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 3
Invoice Date: 7/17/2020
Due Date: 7/17/2020
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Pressure Washing Services - 6/25/20		1,500.00	1,500.00
<i>B. H. Sept 7-21-20 Common Area MAINT. 001.320.53800.46400 467</i>			
Total			\$1,500.00
Payments/Credits			\$0.00
Balance Due			\$1,500.00



Riverside Management Services, Inc.
9655 Florida Mining Blvd W, Bldg. 300, Suite 305
Jacksonville, Florida 32257
(904) 288-7667
www.riversidemngtsvc.com

Number: 2

Date: 6/25/20

Bill To:

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

Ship To:

Heritage Park CDD
East Red House Branch Road Easement
Vinyl Fencing

Date	Description	Quantity Hour	Price/Rate	Amount
6/25/20	Pressure Wash 2,053 linear feet of vinyl fencing with hot water and chlorine in the easement on East Red House Branch Road. The single family and Villas fencing was washed. The fencing was spot treated with additional chemicals and scrubbed by hand in areas where Lichen had attached it self to the fence.	2,053 feet	2.5 days	\$1,500.00
Total:				\$1,500.00

ACCEPTANCE OF PROPOSAL: The above prices and specifications are satisfactory and are hereby accepted. You are authorizing Riverside Maintenance Services, Inc. to complete the work as described above and to perform the work in a timely and professional manner.

Customer Signature: _____

Date: _____

Manager Signature: _____

Date: _____

Future Horizons, Inc.

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

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

INVOICE

Invoice Number: 63994
Invoice Date: Jul 31, 2020
Page: 1

Bill To:

Heritage Park CDD
c/o GMC, LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

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		8/30/20

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of July, 2020 <i>B. Skipt 7-30-20</i> <i>LAKE MAINT.</i> <i>001.320.53800146300</i> <i>AQUATIC WEED CTRL JUL20</i>	1,945.00	1,945.00

RECEIVED
AUG 05 2020

BY: _____

Check/Credit Memo No:

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

Overdue invoices are subject to finance charges.



Invoice #68
August 01, 2020
Client: Heritage Park CDD
Terms:

MercerWebDesign.com
9809 Bridgeton Dr
Tampa, FL 33626
813-926-3059
CMercer@MercerWebDesign.com

RECEIVED
AUG 03 2020

BY: _____

Project: HeritageParkCDD.org

Time Details: (0.67 hours)

Date	Description	Hours	Rate	Amount
June 01, 2020	Web site maintenance:Post January 2020 and November 2019 minutes.	0.17	\$50.00	\$8.33
July 24, 2020	Web site maintenance:Post July agenda package	0.17	\$50.00	\$8.33
July 24, 2020	Web site maintenance:Add zoom info to home page and calendar.	0.25	\$50.00	\$12.50
July 31, 2020	Web site maintenance:Post FY 2021 adopted budget.	0.08	\$50.00	\$4.17

Time Subtotal: \$33.33

Item Details: (1.00 items)

Date	Description	Quantity	Price	Amount
August 01, 2020	Domain name renewal: - Renew HeritageParkCDD.com until August 24, 2021	1.00	\$35.00	\$35.00

Item Subtotal: \$35.00

Subtotal: \$68.33
Total: \$68.33
Total Payments: \$0.00
Amount Due: \$68.33

Tue, Jul 21, 2020
8:49:46AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record
One News Place
St. Augustine, FL 32086

Acct: 15656
Phone: 9049405850

E-Mail:

Client: HERITAGE PARK COMM DEVELOP

Name: HERITAGE PARK COMM DEVELOPMENT
Address: 475 W TOWN PLACE, STE 114

City: SAINT AUGUSTINE

State: FL

Zip: 32092

Ad Number: 0003294375-01

Start: 07/20/2020

Placement: SA Legals

Copy Line: HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF AUDIT COMMITTEE MEETING OF THE BOARD

Caller: Sarah Sweeting

Issues: 1

Rep: Melissa Rhinehart

Paytype: BILL

Stop: 07/20/2020

001-310-51300-48000

NOT AUD. MTN. / BAS

INV# 3294375-01

AUG 01 2020

Tue, Jul 21, 2020
8:49:46AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record
One News Place
St. Augustine, FL 32086

Lines	105
Depth	8.75
Columns	1
Price	\$157.07

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF AUDIT COMMITTEE MEETING OF THE BOARD OF SUPERVISORS

Notice is hereby given that the Heritage Park Community Development District ("District") will meet on Thursday, July 30, 2020 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Hefleron Drive, St. Augustine, Florida 32064 to hold an audit committee meeting of the Board of Supervisors ("Board").

In light of the COVID-19 public health emergency, it is anticipated that the meeting may be conducted remotely, pursuant to Zoom communications media technology and/or by telephone pursuant to Executive Orders 20-52, 20-59 and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020 and April 29, 2020 ("Executive Orders") respectively, including any extensions or supplements thereof, and pursuant to Section 120.54(3)(b)2, Florida Statutes. If such Executive Orders are not extended and the Board is required to meet in person, or otherwise conditions allow the meeting to occur in person, the meeting may be held at the location stated above. Anyone wishing to participate in the meeting and obtain information about how the meeting will occur should refer to the District's website, www.HeritageParkCDD.com or contact the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-8850 or Juliver@gmsnlc.com to obtain access information.

The District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager by calling (904) 940-8850 or emailing Juliver@gmsnlc.com by 5:00 p.m. on Wednesday, July 29, 2020 in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

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 the meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-8850, and is expected to also be available on the District's website at www.HeritageParkCDD.com. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting 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.

If you are unable to participate by telephone or by ZOOM, please contact the District Manager's office at (904) 940-8850 or Juliver@gmsnlc.com for further accommodations.

James Oliver
District Manager

Tue, Jul 21, 2020
8:49:46AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record
One News Place
St. Augustine, FL 32086

0000294970 July 20, 2020

THE ST. AUGUSTINE RECORD
Affidavit of Publication

HERITAGE PARK COMM DEVELOPMENT
475 W TOWN PLACE, STE 114

SAINT AUGUSTINE, FL 32092

ACCT: 15656
AD# 0003294375-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a NOTICE OF MEETING in the matter of NOTICE OF MEETING 7/30/20 was published in said newspaper on 07/20/2020.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

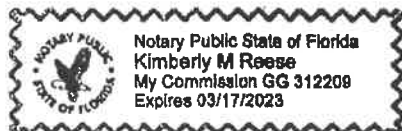
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this _____ day of JUL 21 2020

by Melissa Rhinehart who is personally known to
me or who has produced as identification

Kimberly M Reese
(Signature of Notary Public)



HERITAGE PARK COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF AUDIT COMMITTEE
MEETING OF THE BOARD OF
SUPERVISORS

Notice is hereby given that the Heritage Park Community Development District ("District") will meet on Thursday, July 20, 2020 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Jefferson Drive, St. Augustine, Florida 32084 to hold an audit committee meeting of the Board of Supervisors ("Board").

In light of the COVID-19 public health emergency, it is anticipated that the meeting may be conducted remotely, pursuant to Zoom communications media technology and/or by telephone pursuant to Executive Orders 20-52, 20-69 and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020 and April 29, 2020 ("Executive Orders") respectively, including any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2, Florida Statutes. If such Executive Orders are not extended and the Board is required to meet in person, or otherwise conditions allow the meeting to occur in person, the meeting may be held at the location stated above. Anyone wishing to participate in the meeting and obtain information about how the meeting will occur should refer to the District's website, www.HeritageParkCDD.com or contact the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 or Joliver@gmsnf.com to obtain access information.

The District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager by calling (904) 940-5850 or emailing Joliver@gmsnf.com by 6:00 p.m. on Wednesday, July 29, 2020 in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

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 the meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850, and is expected to also be available on the District's website at www.HeritageParkCDD.com. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. There may be occasions when one or more Supervisors will participate by telephone.

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James Oliver
District Manager
0003294375 July 20, 2020

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

Invoice

Invoice #: 446
Invoice Date: 8/1/20
Due Date: 8/1/20
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 - August 2020 001-310-51300-34000		4,386.25	4,386.25
Information Technology - August 2020 001-310-51300-35100		150.00	150.00
Dissemination Agent Services - August 2020 001-310-51300-31300		83.33	83.33
Office Supplies 001-310-51300-51000		15.48	15.48
Postage 001-310-51300-42000		5.94	5.94
Copies 001-310-51300-42500		79.80	79.80
RECEIVED AUG 05 2020 BY _____			
Total			\$4,720.80
Payments/Credits			\$0.00
Balance Due			\$4,720.80

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

Invoice

Invoice #: 447
Invoice Date: 8/1/20
Due Date: 8/1/20
Case:
P.O. Number:

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

RECEIVED
AUG 07 2020
BY: _____

Description	Hours/Qty	Rate	Amount
Contract Administration - August 2020		858.33	858.33
001-320-53800-12000 CONTRACT ADMIN. AUG 20			

Total \$858.33

Payments/Credits \$0.00

Balance Due \$858.33

Rnw
8.7.20



YELLOWSTONE LANDSCAPE

Bill To:

Heritage Park CDD
c/o Governmental Management Services-CF,
LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Property Name: Heritage Park CDD

INVOICE

INVOICE #	INVOICE DATE
STAUG 132703	7/27/2020
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: August 26, 2020

Invoice Amount: \$1,913.75

Description	Current Amount
Villas Lake Bank Tree Removal & Sod Installation Tree Removal	\$1,913.75

Invoice Total **\$1,913.75**

Bkpt 7-27-20
LANDSCAPE Contingency
001.320.53800.46500

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

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

Hopping Green & Sams

Attorneys and Counselors

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

===== STATEMENT =====

Heritage Park Community Development District
Governmental Management Services
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

August 11, 2020

RECEIVED

Bill Number 116460
Billed through 07/31/2020

AUG 14 2020

BY: _____

General Representation

HPARK 00001 CEL

FOR PROFESSIONAL SERVICES RENDERED

07/06/20	SSW	Conduct ongoing research regarding compliance with public meeting requirements for district meetings held remotely using communications media technology.	0.40 hrs
07/06/20	KEM	Research status of budget and assessment hearing.	0.10 hrs
07/10/20	CEL	Review meeting minutes.	0.30 hrs
07/16/20	CEL	Research meeting action items.	0.20 hrs
07/17/20	CEL	Review meeting agenda items.	0.20 hrs
07/18/20	KEM	Prepare appropriations resolution and assessment resolution.	0.30 hrs
07/20/20	CEL	Prepare budget resolutions.	0.20 hrs
07/20/20	KEM	Confer with district manager regarding appropriations and assessment resolution.	0.10 hrs
07/30/20	JJ	Follow up on Governor's Office request for information regarding impact of quorum waiver extension.	0.10 hrs
07/30/20	CEL	Prepare for and attend Board meeting.	1.30 hrs
Total fees for this matter			\$902.00

MATTER SUMMARY

Eldred, Carl	2.20 hrs	310 /hr	\$682.00
Johnson, Jonathan T.	0.10 hrs	375 /hr	\$37.50
Ibarra, Katherine E. - Paralegal	0.50 hrs	145 /hr	\$72.50
Warren, Sarah S.	0.40 hrs	275 /hr	\$110.00

TOTAL FEES \$902.00

001-310-51300-31500

=====

TOTAL CHARGES FOR THIS MATTER**\$902.00****BILLING SUMMARY**

Eldred, Carl	2.20 hrs	310 /hr	\$682.00
Johnson, Jonathan T.	0.10 hrs	375 /hr	\$37.50
Ibarra, Katherine E. - Paralegal	0.50 hrs	145 /hr	\$72.50
Warren, Sarah S.	0.40 hrs	275 /hr	\$110.00

TOTAL FEES

\$902.00

TOTAL CHARGES FOR THIS BILL**\$902.00****Please include the bill number with your payment.**

Thu, Aug 6, 2020
9:03:37AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record
One News Place
St. Augustine, FL 32086

Acct: 15656
Phone: 9049405850

Name: HERITAGE PARK COMM DEVELOPMENT
Address: 475 W TOWN PLACE, STE 114

E-Mail:
Client: HERITAGE PARK COMM DEVELOPMENT City: SAINT AUGUSTINE State: FL Zip: 32092

Ad Number: 0003298256-01 Caller: SARAH SWEETING Paytype: BILL
Start: 08/06/2020 Issues: 1 Stop: 08/06/2020
Placement: SA Legals Rep: Melissa Rhinehart
Copy Line: HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICE

Lines 63
Depth 5.25
Columns 1
Price \$94.24

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Heritage Park Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Johns County, Florida, and has a general fund, debt service fund and capital reserve fund.

Each auditing entity submitting a proposal must be authorized to do business in Florida, hold all applicable state and federal professional licenses in good standing, duly licensed under Chapter 478, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 216.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Recording Secretary at 475 West Town Place, Suite 114, St. Augustine, Florida 32092, via e-mail at ssweeting@gmsmf.com, and by telephone at (904) 940-5850.

Proposers must provide an electronic copy of their proposal to the District Recording Secretary Sarah Sweeting at ssweeting@gmsmf.com. Proposals must be received by 5:00 p.m. on Thursday, September 3, 2020. Proposals received after this time will not be eligible for consideration. The District reserves the right to reject any and all proposals, make modifications to the scope of the work, and waive any minor informalities or irregularities in proposals as it deems appropriate. Please direct all questions regarding this Notice to the District Manager.

Heritage Park Community
Development District
James Oliver, District Manager
0003298256 August 6, 2020

RECEIVED
AUG 13 2020

5%-----

001-310-51300-48000

THE ST. AUGUSTINE RECORD
Affidavit of Publication

HERITAGE PARK COMM DEVELOPMENT
475 W TOWN PLACE, STE 114

SAINT AUGUSTINE, FL 32092

ACCT: 15656
AD# 0003298256-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **REQUISITION OF PROPOSALS** in the matter of RFP ANNUAL AUDITING SVC was published in said newspaper on 08/06/2020.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

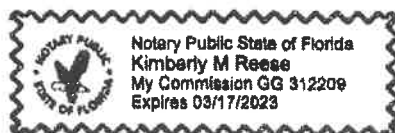
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this _____ day of AUG 06 2020

by Melissa Rhinehart who is personally known to
me or who has produced as identification

Kimberly M Reese
(Signature of Notary Public)



HERITAGE PARK COMMUNITY
DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR
ANNUAL AUDIT SERVICES

The Heritage Park Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Johns County, Florida, and has a general fund, debt service fund and capital reserve fund.

Each auditing entity submitting a proposal must be authorized to do business in Florida, hold all applicable state and federal professional licenses in good standing, duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

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Heritage Park Community
Development District
James Oliver, District Manager
0003298256 August 5, 2020

Thu, Aug 6, 2020
9:03:37AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record
One News Place
St. Augustine, FL 32086

Acct: 15666
Phone: 9049405850

Name: HERITAGE PARK COMM DEVELOPMENT
Address: 475 W TOWN PLACE, STE 114

E-Mail:
Client: HERITAGE PARK COMM DEVELOPMENT City: SAINT AUGUSTINE State: FL Zip: 32092

Ad Number: 0003298257-01 Caller: SARAH SWEETING Paytype: BILL
Start: 08/06/2020 Issues: 1 Stop: 08/06/2020
Placement: SA Legals Rep: Melissa Rhinehart
Copy Line: HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT The Board of Supervisors of the Heritage Park Community De

Lines 51
Depth 4.25
Columns 1
Price \$76.29

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Heritage Park Community Development District will hold their regularly scheduled public meetings for Fiscal Year 2021 at the Heritage Park Atrium Center, 225 Heffron Drive, St. Augustine, Florida 32084 at 1:00 p.m. on the third Thursday of each month listed as follows or otherwise noted:

November 19, 2020
January 21, 2021
March 18, 2021
May 20, 2021
July 22, 2021 (4th Thursday)
September 16, 2021

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when staff or other individuals may participate by speaker telephone.

Any person requiring special accommodations for the meetings because of a disability or physical impairment should contact the District Office at (904) 940-8860 at least forty-eight (48) hours 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.

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James Oliver
District Manager
0003298257 August 6, 2020

RECEIVED
AUG 13 2020

001-310-51300-48000

THE ST. AUGUSTINE RECORD
Affidavit of Publication

HERITAGE PARK COMM DEVELOPMENT
475 W TOWN PLACE, STE 114

SAINT AUGUSTINE, FL 32092

ACCT: 15656
AD# 0003298257-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared MELISSA RHINEHART who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a REQUISITION OF PROPOSALS in the matter of FY 21 ANNUAL MTGS was published in said newspaper on 08/06/2020.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

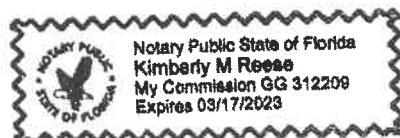
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this _____ day of AUG 06 2020

by Melissa Rhinehart who is personally known to
me or who has produced as identification

Kimberly M Reese
(Signature of Notary Public)



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DEVELOPMENT DISTRICT

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James Oliver
District Manager
0003298257 August 6, 2020

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

Invoice

Invoice #: 448
Invoice Date: 8/11/20
Due Date: 8/11/20
Case:
P.O. Number:

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

RECEIVED

AUG 17 2020

BY: _____

#2	Description	Hours/Qty	Rate	Amount
	Facility Maintenance July 1, 2020 - July 31, 2020		305.81	305.81
	Maintenance Supplies		11.01	11.01
	<i>B. Hupb 8-11-20</i>			
	<i>Common Area Maint. - \$316.82</i>			
	<i>001.320, 53800, 46400</i>			

Total \$316.82

Payments/Credits \$0.00

Balance Due \$316.82

GMS

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF JULY 2020

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
7/14/20	8	S.A.	Spot clean vinyl fence in drainage easement

TOTAL	<u>8</u>		
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MILES	<u>58</u>	0.445	
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MAINTENANCE BILLABLE PURCHASES

Period Ending 08/05/20

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HP HERITAGE PARK	7/9/20	Wire Connectors	11.01	B.S.
TOTAL			<u>\$11.01</u>	

PROSSER

August 21, 2020

Project No: 104022.01

Invoice No: 44407

Heritage Park CDD
c/o Governmental Management Services-CF, LLC
1408 Hamlin Ave., Unit E
St. Cloud, FL 34771

#21
310-93311

Project 104022.01 Heritage Park/CDD-General Fund
For drainage map and bi-monthly CDD meeting.

Professional Services from July 1, 2020 to July 31, 2020

Professional Personnel

	Hours	Rate	Amount	
Sr. Engineer/Resident Engineer	3.50	150.00	525.00	
Totals	3.50		525.00	
Total Labor				525.00

Reimbursable Expenses

Blueprints/Reproduction			89.10	
Total Reimbursables	1.15 times		89.10	102.47
	Total this Invoice			\$627.47





YELLOWSTONE
LANDSCAPE

Bill To:

Heritage Park CDD
c/o Governmental Management Services-CF,
LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Property Name: Heritage Park CDD

INVOICE

INVOICE #	INVOICE DATE
STAUG 138866	8/1/2020
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: August 31, 2020

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly <u>Landscape Maintenance</u> <u>August 2020</u>	\$3,061.49

#43
220.538.462

Invoice Total

\$3,061.49

Excellence

IN COMMERCIAL LANDSCAPING

RECEIVED
AUG 11 2020

BY: _____

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

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



YELLOWSTONE LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
STAUG 138866	8/1/2020
TERMS	PO NUMBER
Net 30	

Bill To:

Heritage Park CDD
c/o Governmental Management Services-CF,
LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Heritage Park CDD

Invoice Due Date: August 31, 2020

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly Landscape Maintenance August 2020	\$3,061.49

#43
220.538.462

Invoice Total \$3,061.49

Bkpt 8-31-20
LANDSCAPE MAINT
001.320.53800.46200

RECEIVED
AUG 11 2020

10/1/2020 10:10:10 AM

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

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



INVOICE

Customer	Heritage Park Community Development District
Acct #	284
Date	09/02/2020
Customer Service	Kristina Rudez
Page	1 of 1

Heritage Park Community Development District
c/o Governmental Management Services
219 E Livingston St
Orlando, FL 32801

Payment Information	
Invoice Summary	\$ 7,540.00
Payment Amount	
Payment for:	Invoice#11678
100120546	

Thank You

Please detach and return with payment



Customer: Heritage Park Community Development District

Invoice	Effective	Transaction	Description	Amount
11678	10/01/2020	Renew policy	Policy #100120546 10/01/2020-10/01/2021 Florida Insurance Alliance GL,HNO,IM - Renew policy Due Date: 9/2/2020 #44 Property Insurance \$6,460.00 300-1SS-1 Gen Liab/Public Offc \$6,894.00 300-1SS-1	7,540.00
				Total
				\$ 7,540.00



Thank You

FOR PAYMENTS SENT OVERNIGHT:

Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

Remit Payment To: Egis Insurance Advisors, LLC
Lockbox 234021 PO Box 84021
Chicago, IL 60689-4002

(321)233-9939

scilmer@egisadvisors.com

Date

09/02/2020

Future Horizons, Inc.

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

INVOICE

Invoice Number: 64380
Invoice Date: Aug 31, 2020
Page: 1

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

Bill To:

Heritage Park CDD
c/o GMC, LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

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		9/30/20

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of August, 2020 #42 B Skipt 9-1-20 LAKE MAINT. 001.320.53800.46300	1,945.00	1,945.00
Subtotal				1,945.00
Sales Tax				
Freight				
Total Invoice Amount				1,945.00
Payment/Credit Applied				
TOTAL				1,945.00

Check/Credit Memo No:

Overdue Invoices are subject to finance charges.

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 449

Invoice Date: 9/1/20

Due Date: 9/1/20

Case:

P.O. Number:

Bill To:

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

Description	#2	Hours/Qty	Rate	Amount
Management Fees - September 2020	310-313-34		4,386.25	4,386.25
Information Technology - September 2020	351		150.00	150.00
Dissemination Agent Services - September 2020	313		83.33	83.33
Office Supplies	51		0.18	0.18
Postage	42		6.86	6.86
Copies	425		18.60	18.60
Total				\$4,645.22
Payments/Credits				\$0.00
Balance Due				\$4,645.22

1001 Bradford Way
Kingston, TN 37763

Invoice #: 450
Invoice Date: 9/1/20
Due Date: 9/1/20
Case:
P.O. Number:

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

Description	#2	Hours/Qty	Rate	Amount
<u>Contract Administration - September 2020</u>	320.578.12		858.33	858.33

Balance Due	\$858.33
--------------------	-----------------

RHW
9, 3, 20



Invoice #70A
September 01, 2020
Client: Heritage Park CDD
Terms:

MercerWebDesign.com
9809 Bridgeton Dr
Tampa, FL 33626
813-926-3059
CMercer@MercerWebDesign.com

Project: HeritageParkCDD.org

Time Details: (0.50 hours)

Date	Description	#27	Hours	Rate	Amount
August 05, 2020	Web site maintenance:Post March minutes and update outdated government links.		0.50	\$50.00	\$25.00

310.513.29

Time Subtotal: \$25.00

Item Details: (1.00 items)

Date	Description	Quantity	Price	Amount
September 01, 2020	Monthly Web hosting: - Oct, Nov, Dec	3.00	\$15.00	\$45.00

300.153.1

Item Subtotal: \$45.00

Subtotal: \$70.00

Total: \$70.00

Total Payments: \$0.00

Amount Due: \$70.00

Thanks for your business!



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
STAUG 142855	9/1/2020
TERMS	PO NUMBER
Net 30	

Bill To:

Heritage Park CDD
c/o Governmental Management Services-CF,
LLC
1408 Hamlin Avenue, Unit E
St. Cloud, FL 34771

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Heritage Park CDD

Invoice Due Date: October 1, 2020

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly Landscape Maintenance <u>September 2020</u>	\$3,061.49

Invoice Total

\$3,061.49

#43

B. Hupb 8-28-20
LANDSCAPE MAINT.
001.320.53800.46200



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

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