

Heritage Park
Community Development District

January 21, 2021

Heritage Park Community Development District

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

P: (904) 940-5850 • F: (904) 940-5899

January 14, 2021

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, January 21, 2021 at 1:00 p.m. at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084.**

Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the November 19, 2020 Meeting
- IV. Acceptance of Audit Report for Fiscal Year 2020
- V. Update Regarding Encroachment Matters
- 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 – March 18, 2021 @ 1:00 p.m.
- XI. Adjournment

Enclosed for your review and approval is a copy of the minutes of the November 19, 2020 meeting.

The fourth order of business is acceptance of Fiscal Year 2020 Audit Report, which is enclosed for your review.

The fifth order of business is update regarding encroachment matters. Enclosed is a letter to the HOA 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
January 21, 2021
1:00 p.m.

Heritage Park Amenity Center
225 Hefferon Drive
St. Augustine, Florida 32084

District Website: www.heritageparkcdd.com

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the November 19, 2020 Meeting
- IV. Acceptance of Audit Report for Fiscal Year 2020
- V. Update Regarding Encroachment Matters
- 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 – March 18, 2021 @ 1:00 p.m.
- XI. Adjournment

MINUTES

MINUTES OF MEETING
HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heritage Park Community Development District was held on Thursday, November 19, 2020 at 1:00 p.m. at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084

Present and constituting a quorum were:

Ken Kinnecom	Chairman
Robert Curran	Vice Chairman
Mark Masley	Supervisor
Joanne Wharton	Supervisor (via phone)
Thomas Ferry	Supervisor

Also present were:

Jim Oliver	District Manager
Carl Eldred	District Counsel (via phone)
Jenny Urcan	District Engineer (via phone)
Brian Stephens	Operations Manager, Riverside Management

The following is a summary of the actions taken at the November 19, 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 1:05 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Oath of Office for Newly Elected Supervisors

Mr. Oliver reported Mr. Kinnecom and Ms. Wharton were re-elected to their current seats. Mr. Kinnecom received the Oath of Office, prior to the meeting.

B. Consideration of Resolution 2021-01, Election of Officers

Mr. Oliver noted the current officers were Mr. Ken Kinnecom as Chairman, Mr. Bob Curran as Vice Chair, with the remaining Supervisors as Assistant Secretaries and GMS staff as Secretary and Treasurer. There was Board consensus to keep the current slate of officers.

On MOTION by Mr. Ferry seconded by Mr. Masley with all in favor retaining the current slate of officers as evidenced by Resolution 2021-01 was adopted.

FOURTH ORDER OF BUSINESS**Approval of the Minutes of the September 17, 2020 Meeting**

Under the eight order of business (page 3, the minutes were corrected to show Mr. Curran exchanged emails with Mr. Stephens regarding Pond 400 algae.

On MOTION by Mr. Curran seconded by Mr. Ferry with all in favor the Minutes of the September 17, 2020 Meeting were approved as amended.

FIFTH ORDER OF BUSINESS**Ratification of Audit Engagement Letter from Grau & Associates**

Mr. Oliver reported Grau & Associates was selected by the Board to conduct the FY20 financial audit. The selection was made as a result of the Request for Proposals process in accordance with Chapter 218, Florida Statutes.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor the engagement letter with Grau & Associates to perform the audit for September 30, 2020 in the amount of \$3,100 was ratified.

Mr. Oliver received a draft copy of the audit this morning. It was a clean audit.

SIXTH ORDER OF BUSINESS**Review of Fiscal Year 2020 Year End Financials (unaudited)**

Mr. Oliver presented the Fiscal Year 2020 year-end financials. The District was in great shape financially, with a balance of \$138,000 in the Capital Reserve Fund. The FY20 income

statement shows positive variances of \$1,395 for Revenues, \$12,000 for total administrative costs and \$31,000 for total maintenance, for a net positive variance for expenditures of \$44,000. These funds will cover operational costs for the 1st quarter of FY21 and the remainder can flow to the capital reserve fund or operating reserves.

SEVENTH ORDER OF BUSINESS**Discussion of 2 Fence Encroachments
(notification sent)**

Mr. Oliver presented two letters sent to owners regarding fence encroachments, in consultation with the Chairman. Both property owners adjusted their fence lines accordingly.

EIGHTH ORDER OF BUSINESS**Action to Inform the HOA and its ARB-
ARC Committee that No Fence
Installations or Tree/Bushes are to be
Placed in Any Easement Area to the CDD**

Mr. Kinnecom stated there were 10-foot easements along storm drains around Heritage Park. Since the CDD was responsible for the storm drains, he did not want to cut down trees if the District needed access and requested that the CDD request the HOA to set an ARB-ARC policy for further construction of fences or installation of trees, unless there was CDD Board approval.

Ms. Wharton addressed the following:

- Questioned whether Mr. Kinnecom did not want owners to plant trees on their property. Mr. Kinnecom was talking about putting fences or trees on land owned by the homeowner, but the easement belonged to the CDD.
- Suggested highlighting those specific areas. Mr. Kinnecom suggested the ARB and HOA submit a survey at the time the application was made. Ms. Wharton asked what happened if the owner did not have a survey. Mr. Kinnecom stated it was the responsibility of the Title Company or attorney handling the closing to provide a survey. Ms. Wharton noted some mortgage companies did not require it.
- Suggested limiting it to the 75 homes that were by a storm drain.
- Her fence may be encroaching CDD property. She will verify.
- Questioned if there was an encroachment issue, whether the CEC should be involved for fining purposes. Mr. Kinnecom referred Ms. Wharton to the HOA.

Mr. Eldred recommended the following:

- Not to rely on the Property Appraiser's website for exact identification of the property boundary. Only a survey would verify whether or not the fence was compliant.
- The District enter into an agreement with the HOA to ensure they include certain language in their approvals, such as the HOA authorizing the expense and whether the fence encroaches into the 20-foot drainage easement.
- The homeowner to understand that even though the CDD Board was allowing it, if the District needs access to the ponds and were unable to get access, the fence must be removed at the owner's cost. If not, the District would remove it and charge the owner.
- Mr. Stephens would perform an audit of all access points to the ponds, noting which ones prevented access.
- Asked the HOA to include certain language in their approvals and seek the CDD's review for encroachments into a drainage easement.

Ms. Wharton felt it was important information for the ARB and HOA to have so it could flag specific lots and then the CDD could decide whether or not to allow a permanent fence. Mr. Eldred suggested staff speak to the ARB regarding the encroachment process. Ms. Wharton, who was a member of the ARB, would inform the other members and review the last 20 applications to see if the drainage easements are noted. Mr. Eldred noted the drainage easement would be recorded on the plat. Mr. Kinnecom requested Ms. Urcan make a list of all properties that have CDD easements.

Ms. Wharton left the meeting.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor authorizing the Chairman to work with Mr. Stephens, Mr. Oliver, Ms. Urcan and Mr. Eldred to develop measures to assist the HOA/ARC when reviewing owner submitted applications for property improvements, staff to provide a list of plats/drainage easements to assist the HOA/ARC in their review process to help them avoid approving improvements that may result in an
--

encroachment and the Operations Manager to audit easement areas for any obvious encroachments was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

There being none, the next item followed.

D. Operations Manager - Report

Mr. Stephens presented the Operations Manager Report, which was in the agenda package. There was a large amount of fishing line and lures in the fountain in Pond 1400.

TENTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

Mr. Curran noticed the “No Fishing” sign at the south entrance was damaged. Mr. Stephens had a spare sign to replace the damaged one. Mr. Curran requested a “No Fishing” sign next to the “No Recreation” sign, so there was no confusion as to whether or not fishing was allowed. Mr. Stephens would install an additional sign.

Mr. Kinnecom reported at the south entrance monument, there was a sidewalk and fence that has been neglected for years, which was owned by The Villas. It was remedied by Yellowstone. Somehow the developer understood the CDD would pay half of the maintenance cost, but that was incorrect. The CDD never agreed nor can the CDD contribute funds towards it because it would be a use of public funds on a separate entity.

TWELFTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet and Statement of Revenues & Expenditures

Mr. Oliver presented the Unaudited Financial Statements through October 31, 2020.

B. Assessment Receipt Schedule

Mr. Oliver reported two small receipts were provided by the Tax Collector. At the beginning of December, he expects the District will be about 75% collected and fully collected by the end of April.

C. Approval of Check Register

On MOTION by Mr. Kinnecom seconded by Mr. Ferry with all in favor the Check Register from September 10, 2020 to November 12, 2020 in the amount of \$32,854.41 was approved.
--

THIRTEENTH ORDER OF BUSINESS

**Next Scheduled Meeting – January 21, 2021
@ 1:00 p.m.**

Mr. Oliver announced the next scheduled meeting was on January 21, 2021 at 1:00 p.m. at this location.

FOURTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

**HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

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

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 3, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

B. J. & Associates

December 3, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Heritage Park Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$828,277).
- The change in the District's total net position in comparison with the prior fiscal year was (\$16,976), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$615,240, an increase of \$26,667 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned to renewal and replacement and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2020	2019
Current and other assets	\$ 618,687	\$ 598,919
Capital assets, net of depreciation	2,573,194	2,809,106
Total assets	3,191,881	3,408,025
Deferred Outflows of Resources	33,432	35,864
Current liabilities	84,980	94,764
Long-term liabilities	3,968,610	4,160,426
Total liabilities	4,053,590	4,255,190
Net position		
Net investment in capital assets	(1,361,984)	(1,315,456)
Restricted	264,643	255,789
Unrestricted	269,064	248,366
Total net position	\$ (828,277)	\$ (811,301)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 662,039	\$ 658,490
Operating grants and contributions	318	1,132
Capital grants and contributions	1,196	438
General revenues		
Investment earnings	98	341
Total revenues	663,651	660,401
Expenses:		
General government	100,692	98,146
Maintenance and operations	374,788	375,186
Interest	205,147	211,635
Total expenses	680,627	684,967
Change in net position	(16,976)	(24,566)
Net position - beginning	(811,301)	(786,735)
Net position - ending	\$ (828,277)	\$ (811,301)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$680,627. The majority of the costs of the District's activities were paid by program revenues. Program revenues, comprised primarily of assessments, increased slightly during the fiscal year. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. The decrease in expenses is the result of less interest paid in the current year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$5,896,043 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$3,322,849 has been taken, which resulted in a net book value of \$2,573,194. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$4,010,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Heritage Park Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida, 32092.

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTMEBER 30, 2020**

	Governmental Activities
ASSETS	
Cash	\$ 96,335
Investments	165,688
Assessments receivable	7,265
Prepaid items	7,585
Restricted assets:	
Investments	341,814
Capital assets:	
Depreciable, net	2,573,194
Total assets	<u>3,191,881</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	33,432
Total deferred outflows of resources	<u>33,432</u>
LIABILITIES	
Accounts payable	3,447
Accrued interest payable	81,533
Non-current liabilities:	
Due within one year	190,000
Due in more than one year	3,778,610
Total liabilities	<u>4,053,590</u>
NET POSITION	
Net investment in capital assets	(1,361,984)
Restricted for debt service	264,643
Unrestricted	269,064
Total net position	<u>\$ (828,277)</u>

See notes to the financial statements

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTMEBER 30, 2020**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government:					
Governmental activities:					
General government	\$ 100,692	\$ 100,692	\$ -	\$ -	\$ -
Maintenance and operations	374,788	158,280	-	1,196	(215,312)
Interest on long-term debt	205,147	403,067	318	-	198,238
Total governmental activities	680,627	662,039	318	1,196	(17,074)
General revenues:					
Investment earnings					98
Total general revenues					98
Change in net position					(16,976)
Net position - beginning					(811,301)
Net position - ending					<u>\$ (828,277)</u>

See notes to the financial statements

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTMEBER 30, 2020**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 59,349	\$ -	\$ 36,986	\$ 96,335
Investments	64,101	341,814	101,587	507,502
Assessments receivable	2,903	4,362	-	7,265
Prepaid items	7,585	-	-	7,585
Total assets	<u>\$ 133,938</u>	<u>\$ 346,176</u>	<u>\$ 138,573</u>	<u>\$ 618,687</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,447	\$ -	\$ -	\$ 3,447
Total liabilities	<u>3,447</u>	<u>-</u>	<u>-</u>	<u>3,447</u>
Fund balances:				
Nonspendable:				
Prepaid items	7,585	-	-	7,585
Restricted for:				
Debt service	-	346,176	-	346,176
Assigned to:				
Subsequent year's expenditures	32,447	-	-	32,447
Renewal and replacement	-	-	138,573	138,573
Unassigned	90,459	-	-	90,459
Total fund balances	<u>130,491</u>	<u>346,176</u>	<u>138,573</u>	<u>615,240</u>
Total liabilities and fund balances	<u>\$ 133,938</u>	<u>\$ 346,176</u>	<u>\$ 138,573</u>	<u>\$ 618,687</u>

See notes to the financial statements

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 615,240

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

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

Cost of capital assets	5,896,043	
Accumulated depreciation	<u>(3,322,849)</u>	2,573,194

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

33,432

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

Accrued interest payable	(81,533)	
Bonds payable	<u>(3,968,610)</u>	<u>(4,050,143)</u>
Net position of governmental activities		<u><u>\$ (828,277)</u></u>

See notes to the financial statements

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTMEBER 30, 2020**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 258,972	\$ 403,067	\$ -	\$ 662,039
Interest earnings	98	318	1,196	1,612
Total revenues	259,070	403,385	1,196	663,651
EXPENDITURES				
Current:				
General government	100,692	-	-	100,692
Maintenance and operations	138,876	-	-	138,876
Debt service:				
Principal	-	195,000	-	195,000
Interest	-	202,416	-	202,416
Total expenditures	239,568	397,416	-	636,984
Excess (deficiency) of revenues over (under) expenditures	19,502	5,969	1,196	26,667
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	16,078	16,078
Transfers out	(16,078)	-	-	(16,078)
Total other financing sources (uses)	(16,078)	-	16,078	-
Net change in fund balances	3,424	5,969	17,274	26,667
Fund balances - beginning	127,067	340,207	121,299	588,573
Fund balances - ending	\$ 130,491	\$ 346,176	\$ 138,573	\$ 615,240

See notes to the financial statements

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTMEBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 26,667
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	195,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, however, these amounts are recognized as expenses in the government-wide statement of activities.	(235,912)
Amortization of the deferred charge on refunding and original issuance discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(5,616)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	<u>2,885</u>
Change in net position of governmental activities	<u><u>\$ (16,976)</u></u>

See notes to the financial statements

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

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

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

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

Prepaid Items

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

Capital Assets

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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

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

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

Unearned Revenue

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

Refundings of Debt

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

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

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2020:

	Amortized Cost	Credit Risk	Maturities
			Weighted average of the
Florida PRIME	\$ 101,587	S&P AAAm	fund portfolio: 48 days
US Bank Mmkt 5 - Ct	405,915	N/A	N/A
	<u>\$ 507,502</u>		

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

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

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

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

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days." With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2020 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 16,078
Capital projects	16,078	-
Total	<u>\$ 16,078</u>	<u>\$ 16,078</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made in accordance with the budget.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater system	\$ 3,806,228	\$ -	\$ -	\$ 3,806,228
Irrigation, signs, fountains and other	2,089,815	-	-	2,089,815
Total capital assets, being depreciated	5,896,043	-	-	5,896,043
Less accumulated depreciation for:				
Stormwater system	1,976,841	152,249	-	2,129,090
Irrigation, signs, fountains and other	1,110,096	83,663	-	1,193,759
Total accumulated depreciation	3,086,937	235,912	-	3,322,849
Total capital assets being depreciated	2,809,106	(235,912)	-	2,573,194
Governmental activities capital assets, net	\$ 2,809,106	\$ (235,912)	\$ -	\$ 2,573,194

Depreciation was charged to the maintenance and operations function.

NOTE 7 - LONG TERM LIABILITIES

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

The Series 2013 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. During the current fiscal year the District prepaid \$15,000 of the Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

NOTE 7 - LONG TERM LIABILITIES (Continued)

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 4,205,000	\$ -	\$ 195,000	\$ 4,010,000	\$ 190,000
Less: Original issuance discount	44,574	-	3,184	41,390	-
Total	<u>\$ 4,160,426</u>	<u>\$ -</u>	<u>\$ 191,816</u>	<u>\$ 3,968,610</u>	<u>\$ 190,000</u>

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 190,000	\$ 195,679	\$ 385,679
2022	195,000	188,316	383,316
2023	205,000	180,516	385,516
2024	215,000	171,804	386,804
2025	225,000	162,344	387,344
2026-2030	1,305,000	631,219	1,936,219
2031-2035	1,675,000	266,244	1,941,244
	<u>\$ 4,010,000</u>	<u>\$ 1,796,122</u>	<u>\$ 5,806,122</u>

NOTE 8 - MANAGEMENT COMPANY

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

NOTE 9 - RISK MANAGEMENT

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

NOTE 10 – SUBSEQUENT EVENT

Subsequent to fiscal year end, the District prepaid a total of \$10,000 of the Series 2013 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTMEBER 30, 2020

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 255,225	\$ 258,972	\$ 3,747
Interest earnings	25	98	73
Total revenues	<u>255,250</u>	<u>259,070</u>	<u>3,820</u>
EXPENDITURES			
Current:			
General government	113,094	100,692	12,402
Maintenance and operations	186,643	138,876	47,767
Total expenditures	<u>299,737</u>	<u>239,568</u>	<u>60,169</u>
Excess (deficiency) of revenues over (under) expenditures	(44,487)	19,502	63,989
OTHER FINANCING SOURCES			
Carry forward	44,487	-	(44,487)
Transfer out	-	(16,078)	(16,078)
Total other financing sources	<u>44,487</u>	<u>(16,078)</u>	<u>(60,565)</u>
Net change in fund balances	<u>\$ -</u>	3,424	<u>\$ 3,424</u>
Fund balance - beginning		<u>127,067</u>	
Fund balance - ending		<u>\$ 130,491</u>	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 3, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Blau & Associates

December 3, 2020



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

We have examined Heritage Park Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

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

Grau & Associates

December 3, 2020



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated December 3, 2020.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 3, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

December 3, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

FIFTH ORDER OF BUSINESS

Hopping Green & Sams

Attorneys and Counselors

January 12, 2021

Via U.S. Mail

Lou Pingotti
Heritage Park of St. Augustine Homeowner's Ass'n., President
337 Hefferon Drive
St Augustine, FL 32084

Jennifer Presson
Community Management Concepts, Inc.
7400 Baymeadows Way
Jacksonville, FL 32256

Re: Drainage Easements and Encroachments

Dear Mr. Pingotti and Ms. Presson:

I am writing to you on behalf of the Heritage Park Community Development District ("District"). It has come to the District's attention that the Heritage Park of St. Augustine Homeowners' Association ("HOA") has approved the installation of fences and other structures, such as concrete patios, by homeowners that encroach into District drainage easements. As you know, the District is responsible for maintaining the stormwater retention ponds within the community, and these easements provide access to the ponds so that the District can perform necessary maintenance activities. Additionally, drainage pipes are located underground within these easements that also require periodic maintenance. While these easements were originally dedicated by plat to the HOA, the attached Assignment of Non-Exclusive Perpetual Easements for Storm Retention and Drainage conveyed these easements to the District.

A number of the approved fences and structures block these easements and impede the District's ability to access to the ponds. As such, it may be necessary for homeowners to remove these encroachments to ensure the District's continued access to the ponds and related infrastructure.

To avoid future removal of fences and structures, the District requests that the HOA modify its review and approval process to require the District's review and approval of any requests where the homeowner is seeking to install a fence or other structure within a drainage easement identified on the plat. Such requests should be sent by email to Jim Oliver, District Manager, Governmental Management Services, LLC, joliver@gmsnf.com. The District will review and respond promptly to any such request. This will help ensure that adequate access is maintained to the stormwater retention ponds throughout the community.

January 12, 2021

Page 2

Please do not hesitate to contact the undersigned or Jim Oliver, District Manager, should you have any questions or alternative suggestions on how to modify the review process. Otherwise, we look forward to receiving a copy of the HOA's revised procedures for reviewing and approving future requests.

Sincerely,



Carl Eldred
District Counsel

Enclosure

cc: Joanne Wharton, HOA ARB
Linda Winston, HOA
Ken Kinnecom, District Chairman (via email)
Jim Oliver, District Manager (via email)

This document prepared by
and should be returned to:

Jennifer L. O'Brian, Esq.
Hopping Green & Sams, P.A.
119 South Monroe Street, Suite 300
Tallahassee, FL 32301

Public Records of
St. Johns County, FL
Clerk # 2010000347,
O.R. 3274 PG 1754-1756
01/05/2010 at 02:40 PM,
REC. \$13.00 SUR. \$14.00
Doc. D \$.70

**ASSIGNMENT OF NON-EXCLUSIVE PERPETUAL EASEMENTS FOR
STORMWATER RETENTION AND DRAINAGE
(Heritage Park)**

THIS ASSIGNMENT OF NON-EXCLUSIVE PERPETUAL EASEMENTS FOR STORMWATER RETENTION AND DRAINAGE (the "Assignment") is made this 16 day of December, 2009, by **HERITAGE PARK OF ST. AUGUSTINE HOMEOWNERS ASSOCIATION, INC.**, a Florida corporation not-for-profit, whose address is c/o Community Management Concepts of Jacksonville, Inc., 7400 Baymeadows Way, Suite 317, Jacksonville, Florida 32256, its successors and assigns, ("Assignor") to and in favor of **HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established by Ordinance No. 2004-1 of the Board of County Commissioners of St. Johns County, Florida, in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes ("Assignee").

That Assignor for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable considerations paid, the receipt and sufficiency of which are hereby acknowledged, hereby assigns to the Assignee, its successors and assigns, any and all rights of Assignor in and to the non-exclusive perpetual easements for stormwater retention and drainage described in and shown upon those certain plats of various parcels, phases and portions of Heritage Park, and more particularly described in Exhibit "A" attached hereto and incorporated herein by this reference (the "Platted Easement Areas"), including the right of ingress and egress over, across, upon and through the Platted Easement Areas for purposes of effectuating the easements assigned herein.

TO HAVE AND TO HOLD the same unto said Assignee, its successors and assigns forever.

IN WITNESS WHEREOF, Assignor has caused these presents to be executed the day and year aforesaid.

Signed, sealed and delivered
in the presence of:

Lynn Willis

Print Name: Lynn Willis

Zenzi Rogers

Print Name: Zenzi Rogers

**HERITAGE PARK OF ST. AUGUSTINE
HOMEOWNERS ASSOCIATION, INC., a
Florida corporation not-for-profit**

By: Jennifer Ranick

Print Name: Jennifer Ranick

Its: President

STATE OF FLORIDA
COUNTY OF St Johns

The foregoing instrument was acknowledged before me this 11th day of December, 2009, by Jennifer Ranick, the President of Heritage Park of St. Augustine Homeowners Association, Inc., a Florida corporation not-for-profit, on behalf of the corporation not-for-profit. She is personally known to me ☐ or ~~has produced~~ as identification.

(Notarial Stamp
or Seal)

Zenzi Rogers
NOTARY PUBLIC
Print Name: Zenzi Rogers

My Commission Expires:



ZENZI ROGERS
Commission DD 634045
Expires January 29, 2011
Bonded Thru Troy Fahn Insurance 800-385-7019

EXHIBIT "A"

LEGAL DESCRIPTION

ANY AND ALL EASEMENT AREAS DEDICATED TO HERITAGE PARK OF ST. AUGUSTINE HOMEOWNERS ASSOCIATION, INC., A FLORIDA CORPORATION NOT-FOR-PROFIT, FOR STORMWATER RETENTION OR DRAINAGE PURSUANT TO ANY OF THE FOLLOWING HERITAGE PARK PLATS:

PLAT OF HERITAGE PARK PHASE 1A, AS RECORDED IN MAP BOOK 50 PAGES 42 THROUGH 48 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

PLAT OF HERITAGE PARK PHASE 1B, AS RECORDED IN MAP BOOK 52 PAGES 89 THROUGH 94 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

PLAT OF HERITAGE PARK PHASE 2, AS RECORDED IN MAP BOOK 52 PAGES 95 THROUGH 100 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

PLAT OF HERITAGE PARK PARCELS D-1 AND D-2, AS RECORDED IN MAP BOOK 57 PAGES 19 THROUGH 28 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

PLAT OF HERITAGE PARK PARCEL E-1, AS RECORDED IN MAP BOOK 57 PAGES 29 THROUGH 34 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

PLAT OF HERITAGE PARK PARCEL E-2, AS RECORDED IN MAP BOOK 57 PAGES 35 THROUGH 42 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA.

SIXTH ORDER OF BUSINESS

D.

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

Memorandum

Date: January 2021

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.

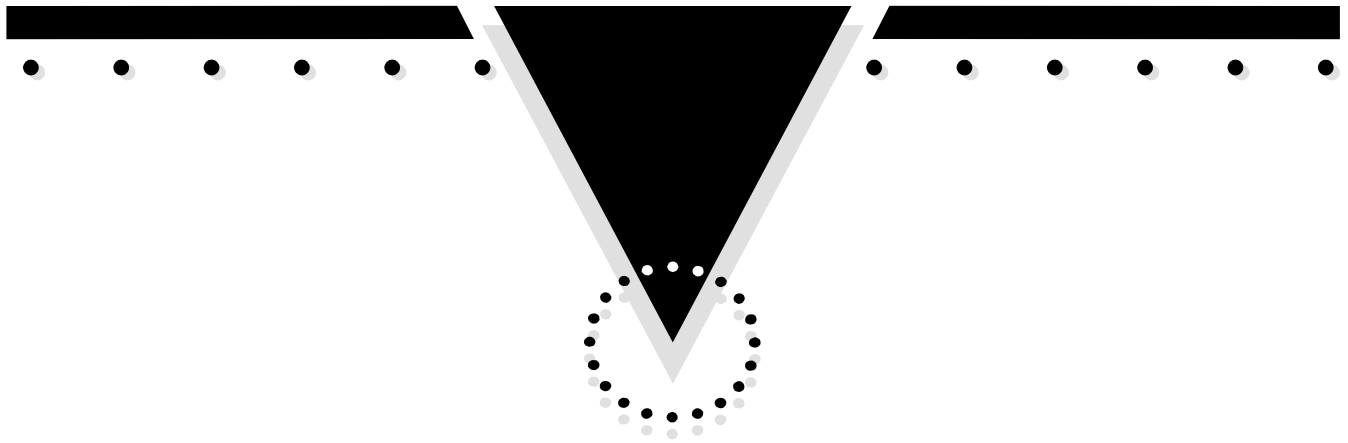
Retention Ponds:

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 1200 has been repaired and reinstalled.
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 1800 has been repaired.
8. One (1) "No Fishing" sign was replaced at the South Entrance.
9. One (1) additional "No Fishing" sign was installed on pond 200.

*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

December 31, 2020



HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

COMBINED BALANCE SHEET

December 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>2021</u>
Cash	\$72,347	-----	\$36,987	\$109,334
State Board of Administration	-----	-----	\$101,647	\$101,647
<u>Investments:</u>				
Operating Account	\$85,432	-----	-----	\$85,432
<u>Series 2013</u>				
Reserve	-----	\$191,550	-----	\$191,550
Revenue	-----	\$186,285	-----	\$186,285
Prepayment	-----	\$433	-----	\$433
Total Assets	\$157,779	\$378,268	\$138,634	\$674,680
<u>Liabilities</u>				
Accounts Payable	\$60	-----	-----	\$60
<u>Fund Equity, Other Credits</u>				
<u>Fund Balances:</u>				
Unassigned	\$157,719	-----	-----	\$157,719
Restricted for Debt Service	-----	\$378,268	-----	\$378,268
Assigned for Capital Reserve	-----	-----	\$138,634	\$138,634
Total Liabilities, Fund Equity	\$157,779	\$378,268	\$138,634	\$674,680

**HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND**

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

	GENERAL FUND BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
Assessments Tax Roll	\$255,225	\$93,428	\$93,428	\$0
Interest Income	\$25	\$6	\$1	(\$5)
TOTAL REVENUES	\$255,250	\$93,434	\$93,429	(\$5)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors Fees	\$6,000	\$1,000	\$1,000	\$0
FICA Expense	\$459	\$77	\$61	\$15
Engineer	\$7,500	\$1,875	\$150	\$1,725
Arbitrage Rebate	\$450	\$0	\$0	\$0
Dissemination Agreement	\$1,000	\$250	\$350	(\$100)
District Counsel	\$16,000	\$4,000	\$1,775	\$2,225
Financial Advisory Services	\$7,500	\$7,500	\$7,500	\$0
Auditing Services	\$3,400	\$3,400	\$3,100	\$300
Trustee Fees	\$4,500	\$0	\$0	\$0
Management Fees	\$52,635	\$13,159	\$13,159	\$0
Information Technology	\$2,200	\$550	\$544	\$6
Telephone	\$200	\$50	\$0	\$50
Postage	\$750	\$188	\$72	\$116
Printing and Binding	\$1,000	\$250	\$199	\$51
Insurance	\$7,000	\$7,000	\$6,894	\$106
Legal Advertising	\$1,200	\$300	\$144	\$156
Other Current Charges	\$1,000	\$250	\$157	\$93
Office Supplies	\$500	\$125	\$31	\$94
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$113,469	\$40,148	\$35,310	\$4,838
<u>MAINTENANCE:</u>				
Field Operations	\$10,300	\$2,575	\$2,575	\$0
Property Insurance	\$850	\$850	\$646	\$204
Landscape Maintenance	\$36,738	\$9,185	\$9,184	\$0
Landscape Contingency	\$6,000	\$1,500	\$0	\$1,500
Irrigation Repairs	\$1,000	\$250	\$0	\$250
Lake Maintenance	\$23,340	\$5,835	\$3,890	\$1,945
Lake Contingency	\$7,000	\$1,750	\$1,636	\$114
Utility Service	\$17,000	\$4,250	\$3,618	\$632
Street Lights	\$40,000	\$10,000	\$9,140	\$860
Common Area Maintenance	\$12,000	\$3,000	\$201	\$2,799
Contingency	\$5,000	\$1,250	\$0	\$1,250
Operating Reserve	\$15,000	\$3,750	\$0	\$3,750
TOTAL MAINTENANCE	\$174,228	\$44,195	\$30,891	\$13,304
TOTAL EXPENDITURES	\$287,697	\$84,342	\$66,200	\$18,142
EXCESS REVENUES/ (EXPENDITURES)	(\$32,447)		\$27,228	
FUND BALANCE-BEGINNING	\$32,447		\$130,490	
FUND BALANCE-ENDING	\$0		\$157,719	

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

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

DEBT SERVICE BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
------------------------	----------------------------------	-------------------------	----------

REVENUES:

Assessments - Tax Roll	\$383,713	\$139,927	\$139,927	\$0
Interest Income	\$250	\$63	\$4	(\$59)
TOTAL REVENUES	\$383,963	\$139,990	\$139,931	(\$59)

EXPENDITURES:

Series 2013

Special Call 11/01	\$0	\$0	\$10,000	(\$10,000)
Interest Expense 11/02	\$97,839	\$97,839	\$97,839	\$0
Principal Expense 05/01	\$190,000	\$0	\$0	\$0
Interest Expense 05/01	\$97,839	\$0	\$0	\$0

TOTAL EXPENDITURES	\$385,679	\$97,839	\$107,839	(\$10,000)
---------------------------	------------------	-----------------	------------------	-------------------

EXCESS REVENUES/ (EXPENDITURES)

(\$1,716)	\$32,092
------------------	-----------------

FUND BALANCE - BEGINNING

\$140,155	\$346,176
------------------	------------------

FUND BALANCE - ENDING

\$138,439	\$378,268
------------------	------------------

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT CAPITAL RESERVE FUND

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

	CAPITAL RESERVE BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$60	\$60
TOTAL REVENUES	\$0	\$0	\$60	\$60
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES/ (EXPENDITURES)	\$0		\$60	
FUND BALANCE - BEGINNING	\$122,539		\$138,574	
FUND BALANCE - ENDING	\$122,539		\$138,634	

HERITAGE PARK

Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Tax Roll Assessments	\$0	\$31,740	\$61,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,428
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Total Revenues	\$0	\$31,740	\$61,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,429
Expenditures													
Administrative													
Supervisors Fees	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
FICA Expense	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Engineer	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Arbitrage Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agreement	\$183	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
District Counsel	\$241	\$1,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,775
Financial Advisory Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Auditing Services	\$500	\$2,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$4,386	\$4,386	\$4,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,159
Information Technology	\$165	\$165	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$544
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$2	\$6	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Printing and Binding	\$138	\$1	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Insurance	\$6,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,894
Legal Advertising	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
Other Current Charges	\$48	\$46	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
Office Supplies	\$15	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$20,248	\$10,176	\$4,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,310
Maintenance:													
Field Operations	\$858	\$858	\$858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,575
Property Insurance	\$646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$646
Landscape Maintenance	\$3,061	\$3,061	\$3,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,184
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Maintenance	\$1,945	\$1,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,890
Lake Contingency	\$1,060	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,636
Utility Service	\$1,176	\$1,226	\$1,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,618
Street Lights	\$3,047	\$0	\$6,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,140
Common Area Maintenance	\$100	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$201
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$11,894	\$7,668	\$11,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,891
Total Expenditures	\$32,142	\$17,844	\$16,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,200
Excess Revenues/(Expenditures)	(\$32,141)	\$13,896	\$45,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,228

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	\$191,550	
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)
LESS: SPECIAL CALL 11/1/20		(\$10,000)
CURRENT BONDS OUTSTANDING		\$4,000,000

B.

C.

Heritage Park Community Development District

Summary of Invoices

November 12, 2020 to January 12, 2021

Fund	Date	Check No.'s	Amount
General Fund	11/13/20	2920-2921	\$ 675.00
	11/18/20	2922-2923	\$ 384.60
	12/4/20	2924-2925	\$ 6,591.94
	12/11/20	2926-2928	\$ 7,606.49
	12/18/20	2929-2931	\$ 1,784.44
	1/8/21	2932-2933	\$ 5,589.93
			<hr/>
			\$ 22,632.40
Payroll	<u>November 2020</u>		
	Joanne B. Wharton	50390	\$ 184.70
	Kenneth K. Kinnecom	50391	\$ 184.70
	Mark J. Masley	50392	\$ 200.00
	Robert L. Curran Jr.	50393	\$ 184.70
	Thomas V. Ferry	50394	\$ 184.70
			<hr/>
			\$ 938.80
			<hr/>
			\$ 23,571.20

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/13/20	00054	10/01/20 83007	202010 310-51300-54000		*	175.00	
		FY21 SPECIAL DISTRICT FEE					
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 002920
11/13/20	00003	11/02/20 20218	202010 310-51300-32200		*	500.00	
		FY20 AUDIT SERVICES OCT20					
				GRAU AND ASSOCIATES			500.00 002921
11/18/20	00001	10/31/20 118325	202010 310-51300-31500		*	241.00	
		MTG/QUORUM/CORRESPONDENCE					
				HOPPING, GREEN & SAMS			241.00 002922
11/18/20	00014	11/09/20 3317074-	202011 310-51300-48000		*	143.60	
		NOT. OF MEETING 11/19/20					
				THE ST.AUGUSTINE RECORD			143.60 002923
12/04/20	00042	11/11/20 65487	202011 320-53800-46600		*	576.54	
		AERATOR SVC-REBLD/PRP KIT					
				FUTURE HORIZONS, INC.			576.54 002924
12/04/20	00002	11/13/20 459	202010 320-53800-46600		*	375.81	
		INSPCT.CLN LAKE/STRUCTURE					
		11/13/20 459	202010 320-53800-46400		*	100.44	
		TRAILER RENT/TRASH/GAS					
		12/01/20 457	202012 310-51300-34000		*	4,386.25	
		MANAGEMENT FEES DEC20					
		12/01/20 457	202012 310-51300-35100		*	150.00	
		INFORMATION TECH DEC20					
		12/01/20 457	202012 310-51300-31300		*	83.33	
		DISSEMINATION FEE DEC20					
		12/01/20 457	202012 310-51300-51000		*	15.30	
		OFFICE SUPPLIES					
		12/01/20 457	202012 310-51300-42000		*	3.90	
		POSTAGE					
		12/01/20 457	202012 310-51300-42500		*	60.00	
		COPIES					
		12/01/20 457	202012 310-51300-35100		*	48.70	
		DOMAIN RENEWAL					
		12/01/20 457A	202010 310-51300-35100		*	33.33-	
		INFO TECH OVRCHRG OCT20					
		12/01/20 457B	202011 310-51300-35100		*	33.33-	
		INFO TECH OVRCHRG NOV20					
		12/01/20 458	202012 320-53800-12000		*	858.33	
		CONTRACT ADMIN DEC20					
				GOVERNMENTAL MANAGEMENT SERVICES			6,015.40 002925
				HERT HERITAGE PARK TVISCARRA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	1/12/21	PAGE	2
*** CHECK DATES 11/12/2020 - 01/12/2021 ***														
HERITAGE PARK CDD-GENERAL FUND														
BANK A HERITAGE PARK CDD														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
12/11/20	00042	11/30/20 65589	202011 320-53800-46300	AQUATIC WEED CTRL NOV20	*	1,945.00	
				FUTURE HORIZONS, INC.			1,945.00 002926
12/11/20	00003	12/03/20 20279	202011 310-51300-32200	FY20 AUDIT SVC-FINAL BILL	*	2,600.00	
				GRAU AND ASSOCIATES			2,600.00 002927
12/11/20	00043	12/01/20 STAUG 17	202012 320-53800-46200	LANDSCAPE MAINT DEC20	*	3,061.49	
				YELLOWSTONE LANDSCAPE			3,061.49 002928
12/18/20	00002	12/11/20 460	202012 320-53800-46400	GATOR/TRAILER RENT/TRSHBG	*	100.44	
				GOVERNMENTAL MANAGEMENT SERVICES			100.44 002929
12/18/20	00001	12/10/20 119034	202011 310-51300-31500	BRD MTG/POND ACCESS/AUDIT	*	1,534.00	
				HOPPING, GREEN & SAMS			1,534.00 002930
12/18/20	00021	12/17/20 45096	202011 310-51300-31100	BI-MONTHLY CDD MEETING	*	150.00	
				PROSSER, INC			150.00 002931
1/08/21	00022	12/28/20 12282020	202012 310-51300-42000	2020 POSTAGE REIMB.	*	59.87	
				DENNIS W HOLLINGSWORTH, CFC			59.87 002932
1/08/21	00002	1/01/21 461	202101 310-51300-34000	MANAGEMENT FEES JAN21	*	4,386.25	
		1/01/21 461	202101 310-51300-35100	INFORMATION TECH JAN21	*	150.00	
		1/01/21 461	202101 310-51300-31300	DISSEMINATION FEE JAN21	*	83.33	
		1/01/21 461	202101 310-51300-51000	OFFICE SUPPLIES	*	.39	
		1/01/21 461	202101 310-51300-42000	POSTAGE	*	25.01	
		1/01/21 461	202101 310-51300-42500	COPIES	*	.75	
		1/01/21 461	202101 310-51300-41000	TELEPHONE	*	26.00	
		1/01/21 462	202101 320-53800-12000	CONTRACT ADMIN-JAN21	*	858.33	
				GOVERNMENTAL MANAGEMENT SERVICES			5,530.06 002933
TOTAL FOR BANK A						22,632.40	
HERT HERITAGE PARK TVISCARRA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						22,632.40	

HERT HERITAGE PARK TVISCARRA

Florida Department of Economic Opportunity, Special District Accountability Program
FY 2020/2021 Special District Fee Invoice and Update Form
Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 83007			Date Invoiced: 10/01/2020
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2020: \$175.00

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

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



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

RECEIVED

NOV 09 2020

BY: _____

2. Telephone: (850) 222-7500
3. Fax: (850) 224-8551
4. Email: CarlE@hgsllaw.com # 54
5. Status: Independent 310-513-54
6. Governing Body: Elected
7. Website Address: www.heritageparkcdd.com
8. County(ies): St. Johns
9. Function(s): Community Development
10. Boundary Map on File: 04/02/2004
11. Creation Document on File: 04/02/2004
12. Date Established: 01/12/2004
13. Creation Method: Local Ordinance
14. Local Governing Authority: St. Johns County
15. Creation Document(s): County Ordinance 2004-1
16. Statutory Authority: Chapter 190, Florida Statutes
17. Authority to Issue Bonds: Yes
18. Revenue Source(s): Assessments
19. Most Recent Update: 10/05/2019

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

Registered Agent's Signature: _____ Date: 11/4/20

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

- a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Department of Economic Opportunity.
- b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.
1. This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
 2. This special district is in compliance with the reporting requirements of the Department of Financial Services.
 3. This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2018/2019 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: _____ Denied: _____ Reason: _____

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

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

RECEIVED

NOV 06 2020

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 20218
Date 11/02/2020

* 3

310 513.322

SERVICE	AMOUNT
Audit FYE 09/30/2020	\$ 500.00
Current Amount Due	\$ 500.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.

RECEIVED

Hopping Green & Sams

Attorneys and Counselors

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

NOV 16 2020

BY: _____

===== STATEMENT =====

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

November 10, 2020

#1
001-310-5300-31500
MTG/Quorum/Correspond

Bill Number 118325 ✓
Billed through 10/31/2020

General Representation**HPARK 00001 CEL****FOR PROFESSIONAL SERVICES RENDERED**

10/07/20	CEL	Research meeting action items; telephone conference with Oliver.	0.20 hrs
10/09/20	SSW	Conduct on-going research and monitoring of waiver of physical quorum requirement for public meetings and best practices for conducting board meetings upon potential expiration of such waiver.	0.20 hrs
10/12/20	CEL	Review and respond to correspondence from DEO.	0.20 hrs
10/14/20	CEL	Research meeting action item.	0.20 hrs
Total fees for this matter			\$241.00

MATTER SUMMARY

Eldred, Carl	0.60 hrs	310 /hr	\$186.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00
TOTAL FEES			\$241.00

TOTAL CHARGES FOR THIS MATTER**\$241.00****BILLING SUMMARY**

Eldred, Carl	0.60 hrs	310 /hr	\$186.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00
TOTAL FEES			\$241.00

TOTAL CHARGES FOR THIS BILL**\$241.00****Please include the bill number with your payment.**

Mon, Nov 9, 2020
9:29:51AM

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: 0003317074-01✓
Start: 11/09/2020

Caller: SARAH SWEETING
Issues: 1

Paytype: BILL
Stop: 11/09/2020

Placement: SA Legals

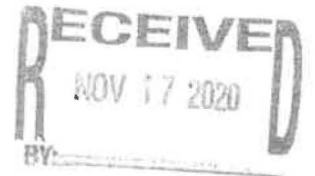
Rep: Melissa Rhinehart

Copy Line: HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF REGULAR MEETING OF THE BOARD OF SUP

#14

001-310-51300-48000

Not. of Meeting 11/19/20



Mon, Nov 9, 2020
9:29:51AM

Legal Ad Invoice

The St. Augustine Record

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

Lines	96
Depth	8.00
Columns	1
Price	\$143.60

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF REGULAR MEETING OF THE BOARD OF SUPERVISORS

Notice is hereby given that the Heritage Park Community Development District ("District") Board of Supervisors ("Board") will meet on Thursday, November 19, 2020 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Hefferson Drive, St. Augustine, Florida 32084.

In light of the COVID-19 public health emergency, it is anticipated that one or both of 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 20-123, issued by Governor DeSantis, including any extensions or supplements thereof ("Executive Orders"), 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.HeritageParkCDL.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 Wednesday, November 18, 2020 in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

The meeting are 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 these 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.HeritageParkCDL.com. One or both of 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) 940-5850 or joliver@gmsnf.com for further accommodations.

James Oliver
District Manager
0003317074 November 9, 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# 0003317074-01

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 BOS REG MTG 11/19/20 was published in said newspaper on 11/09/2020.

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.

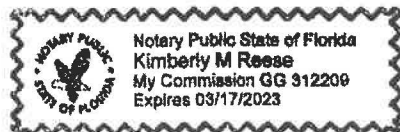
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this ____ day of NOV 09 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 REGULAR MEETING
OF THE BOARD OF
SUPERVISORS

Notice is hereby given that the Heritage Park Community Development District ("District") Board of Supervisors ("Board") will meet on Thursday, November 19, 2020 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Heffernan Drive, St. Augustine, Florida 32084.

In light of the COVID-19 public health emergency, it is anticipated that one or both of 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 20-123, issued by Governor DeSantis, including any extensions or supplements thereto ("Executive Orders"), and pursuant to Section 120.54(5)(b), 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@gmsnl.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@gmsnl.com by Wednesday, November 18, 2020 in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

The meeting are 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 these 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. One or both of 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) 940-5850 or joliver@gmsnl.com for further accommodations.

James Oliver
District Manager
0003317074 November 9, 2020

Future Horizons, Inc.

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

INVOICE

Invoice Number: 65487
Invoice Date: Nov 11, 2020
Page: 1

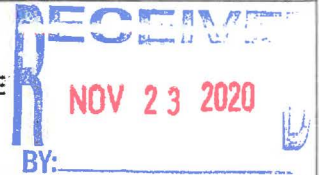
Voice: 800-682-1187
Fax: 904-692-1193

Bill To:

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

Ship to:

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



Customer ID	Customer PO	Payment Terms	
Heritage04	Per Quote	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
Kenney01	Hand Deliver		12/11/20

Quantity	Item	Description	Unit Price	Amount
1.00	4400 US Rebuild Kit	4400 US Rebuild Kit	122.48	122.48
1.00	990300	Large O-Ring for Blue Top		
1.00	990275	Cord O-Ring		
1.00	990280	Black Plug for Top		
1.00	990281	O-Ring For Black Plug		
2.00	996100	Bearings (each)		
1.00	990500	Mechanical Seal		
1.00	990410	Fling, 1/2" shaft, current top		
1.00	243475	2400/3400/4400 Zinc Anode		
1.00	990900	Kasco Oil		
1.00	Env Disp Fee	Environmental Disposal Fee		
1.00	440600K	Prop Kit, 4400MVX w/ jam nut	64.06	64.06
1.00	Aerator Service	Aerator Service - Pond 1200	390.00	390.00
#42 <i>B. Heph 11/12/20</i> <i>LAKE CONTINGENCY</i> <i>001.320.53800.46800</i>		Found broken prop and water in the unit. Not sure how the prop was damaged, but due to the imbalance, the vibration of the shaft caused the mechanical seal to start leaking water in the unit.		
		Subtotal		576.54
		Sales Tax		
		Freight		
		Total Invoice Amount		576.54
		Payment/Credit Applied		
		TOTAL		576.54

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

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

Invoice

Invoice #: 459
Invoice Date: 11/13/20
Due Date: 11/13/20
Case:
P.O. Number:

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



BY: _____

Description	Hours/Qty	Rate	Amount
Facility Maintenance October 1 - October 31, 2020		375.81	375.81
Maintenance Supplies		100.44	100.44
<div>#2 B. Stephens 11-17-20 LAKE MAINT Contin 001.320.53800.46400 320.538 464</div>			

Total \$476.25

Payments/Credits \$0.00

Balance Due \$476.25

GMS

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

Date	Hours	Employee	Description
10/27/20	5	T.C.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
10/27/20	5	B.A.	Inspected and cleaned lakes and outfall structures (Used Gator and Large Trailer)
TOTAL	<u>10</u>		
MILES	<u>58</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 11/05/20

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HP				
HERITAGE PARK				
	10/27/20	John Deere Gator and Trailer Rental	70.00	T.C.
	10/27/20	Contractor Trash Bags	22.94	T.C.
	10/27/20	Gas for John Deere Gator	7.50	T.C.
			0.00	
		TOTAL	\$100.44	

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 457**Invoice Date:** 12/1/20**Due Date:** 12/1/20**Case:****P.O. Number:****Bill To:**

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



BY: _____

Description	#2	Hours/Qty	Rate	Amount
Management Fees - December 2020	310-517-34		4,386.25	4,386.25
Information Technology - December 2020	351		150.00	150.00
Dissemination Agent Services - December 2020	313		83.33	83.33
Office Supplies	51		15.30	15.30
Postage	42		3.90	3.90
Copies	425		60.00	60.00
Domain Renewal	310-517-351		48.70	48.70
Over Charge for Information Technology - October 2020	351		-33.33	-33.33
Overcharge for Information Technology - November 2020	351		-33.33	-33.33

Total \$4,680.82**Payments/Credits** \$0.00**Balance Due** \$4,680.82

1001 Bradford Way
Kingston, TN 37763

12, 3, 20

Future Horizons, Inc.

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

INVOICE

Invoice Number: 65589
Invoice Date: Nov 30, 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		12/30/20

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of <u>November, 2020</u> <i>B. Hupke 11-30-20</i> <i>LAKE MAINT.</i> <i>001.320.53800.46300</i> <i>#42</i>	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.

Grau and Associates

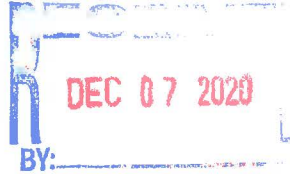
951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 20279
Date 12/03/2020



SERVICE	AMOUNT
Audit FYE 09/30/2020	\$ 2,600.00
Current Amount Due	\$ 2,600.00

#3
5y20 Audit Srv - Final Bill
310-517-322

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,600.00	0.00	0.00	0.00	0.00	2,600.00

Payment due upon receipt.



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
STAUG 171038	12/1/2020
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

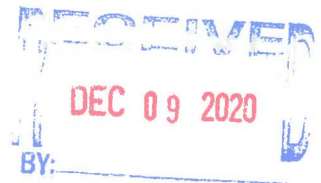
Invoice Due Date: December 31, 2020

Invoice Amount: \$3,061.49

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

Invoice Total

\$3,061.49



B. Stephens 12-4-20
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

Governmental Management Services, LLC1001 Bradford Way
Kingston, TN 37763**Invoice**

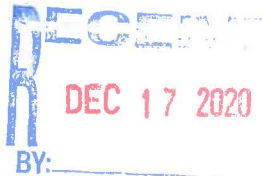
Invoice #: 460

Invoice Date: 12/11/20

Due Date: 12/11/20

Case:

P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Maintenance Supplies		100.44	100.44
<div>#2 B Stephens 12-17-20 Common Area MAINT. 001.320.53800.46400</div>			
Total			\$100.44
Payments/Credits			\$0.00
Balance Due			\$100.44

MAINTENANCE BILLABLE PURCHASES

Period Ending 12/05/20

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HP				
HERITAGE PARK				
		John Deere Gator and Trailer Rental	70.00	T.C.
		Contractor Trash Bags	22.94	T.C.
		Gas for John Deere Gator	7.50	T.C.
			0.00	
		TOTAL	<u><u>\$100.44</u></u>	

Hopping Green & Sams

Attorneys and Counselors

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

STATEMENT

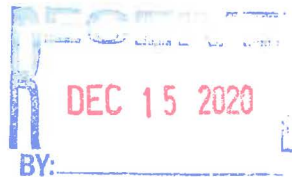
December 10, 2020

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

Bill Number 119034
Billed through 11/30/2020

General Representation

HPARK 00001 CEL



#1
310-513-315

FOR PROFESSIONAL SERVICES RENDERED

11/06/20	CEL	Review meeting agenda and correspondence from Oliver; research meeting actions.	0.30 hrs
11/09/20	CEL	Review response to auditor letter.	0.20 hrs
11/09/20	MGC	Review auditor letter.	0.20 hrs
11/09/20	KFS	Prepare response to auditor request letter regarding fiscal year 2019-2020.	1.20 hrs
11/12/20	CEL	Review and edit meeting minutes; research pond access issues.	0.80 hrs
11/13/20	CEL	Research pond access issues.	1.30 hrs
11/16/20	CEL	Telephone conference with Oliver.	0.30 hrs
11/19/20	CEL	Review agenda package, prepare for and attend board meeting.	1.40 hrs
Total fees for this matter			\$1,534.00

MATTER SUMMARY

Eldred, Carl	4.30 hrs	310 /hr	\$1,333.00
Skipper, Kay F. - Legal Assistant	1.20 hrs	110 /hr	\$132.00
Collazo, Mike	0.20 hrs	345 /hr	\$69.00
TOTAL FEES			\$1,534.00

TOTAL CHARGES FOR THIS MATTER

\$1,534.00

BILLING SUMMARY

Eldred, Carl	4.30 hrs	310 /hr	\$1,333.00
Skipper, Kay F. - Legal Assistant	1.20 hrs	110 /hr	\$132.00
Collazo, Mike	0.20 hrs	345 /hr	\$69.00

=====

TOTAL FEES	\$1,534.00
------------	------------

TOTAL CHARGES FOR THIS BILL	\$1,534.00
------------------------------------	-------------------

Please include the bill number with your payment.

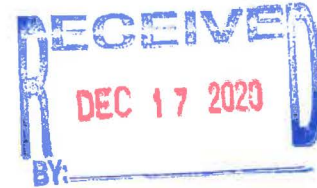
PROSSER

December 17, 2020

Project No: 104022.01

Invoice No: 45096

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



Project 104022.01 Heritage Park/CDD-General Fund

For bi-monthly CDD meeting.

Professional Services from November 1, 2020 to November 30, 2020

Professional Personnel

	Hours	Rate	Amount	
Sr. Engineer/Resident Engineer	1.00	150.00	150.00	
Totals	1.00		150.00	
Total Labor				150.00
		Total this Invoice		\$150.00

#2
310-93-711



P.O. Box 9001
ST. AUGUSTINE, FLORIDA 32085
P: 904 209 2250
F: 904 209 2283
WWW.SJCTAX.US

December 28, 2020

Heritage Park Community Development District
% GMS, LLC
475 West Town Place, Ste 114
St. Augustine, FL 32092

INVOICE

In accordance with Florida Statute 197.322(3): "Postage shall be paid out of the general fund of each local governing board, upon statement thereof by the tax collector".

Your share of the postage for the mailing of the 2020 Real Estate, Tangible Personal Property, Railroad and Non Ad Valorem notices is as follows:

Postage Due: \$ 59.87

If you have any questions, please contact me or Christopher Swanson at 209-2251.

Sincerely,

Dennis W. Hollingsworth, C.F.C.
St. Johns County Tax Collector

INNOVATION INTEGRITY EXPERTISE

MAILING ADDRESS FOR ALL LOCATIONS: P.O. BOX 9001, ST. AUGUSTINE, FL 32085-9001

ST. AUGUSTINE - MAIN
4030 LEWIS SPEEDWAY
ST. AUGUSTINE, FL 32084

DUPONT CENTER
6658 US 1 SOUTH
ST. AUGUSTINE, FL 32086

JULINGTON CREEK
725 FLORA BRANCH BLVD
SAINT JOHNS, FL 32259

PONTE VEDRA
151 SAWGRASS CORNERS DR, STE 1
PONTE VEDRA BEACH, FL 32082

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 461

Invoice Date: 1/1/21

Due Date: 1/1/21

Case:

P.O. Number:

Bill To:

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

[illegible]

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 462**Invoice Date:** 1/1/21**Due Date:** 1/1/21**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Contract Administration - January 2021		858.33	858.33
Total			\$858.33
Payments/Credits			\$0.00
Balance Due			\$858.33

Order
1/6/21