

Heritage Park
Community Development District

January 20, 2022

AGENDA

Heritage Park Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.heritageparkcdd.com

January 13, 2022

Board of Supervisors
Heritage Park Community Development District

Dear Board Members:

The Heritage Park Community Development District Meeting is scheduled for **Thursday, January 20, 2022 at 11:00 a.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 18, 2021 Meeting
- IV. Acceptance of Fiscal Year 2021 Draft Audit Report
- V. Ratification of Agreements and Update Regarding Removal/Relocation of Improvements
- VI. Consideration of Proposal to Prepare Stormwater Needs Analysis Report
- VII. Update Regarding Pond Fountains
- VIII. Consideration of Resolution 2022-01, Adopting Amended Prompt Payment Policies
- IX. Consideration of Proposal from All Weather Contractors for Concrete Removal
- X. Update on Encroachment Matters
- XI. Staff Reports
 - A. Attorney

- B. Engineer
 - C. Manager
 - D. Operations Manager - Report
- XII. Audience Comments
- XIII. Supervisors Requests
- XIV. Financial Reports
 - A. Balance Sheet and Statement of Revenues & Expenditures
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register
- XV. Next Scheduled Meeting – March 17, 2022 @ 1:00 p.m.
- XVI. 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 18, 2021 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
Thomas Ferry	Supervisor

Also present were:

Jim Oliver <i>via phone</i>	District Manager
Daniel Laughlin	GMS
Wes Haber	District Counsel
Michelle Otts <i>via phone</i>	District Engineer
Brian Stephens	Riverside Management Services

The following is a summary of the actions taken at the November 18, 2021 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS**Approval of the Minutes of the September 16, 2021 Meeting**

Mr. Kinnecom left the meeting, temporarily.

On MOTION by Ms. Wharton seconded by Mr. Curran with all in favor the Minutes of the September 16, 2021 Meeting as presented were approved. (Motion Passed 4-0)

FOURTH ORDER OF BUSINESS**Update Regarding Installation of Replacement Pond Fountains**

Mr. Kinnecom returned to the meeting.

Mr. Stephens reported that all of the replacement pond fountains were received. The fountains on Pond 600 and Pond 1100 were replaced with new fountains and Future Horizons was holding the remaining three fountains. As a fountain breaks, as long as it is not a catastrophic repair, it will be repaired instead of replacing it. One fountain was recently repaired as it only had a \$20 issue. If the Board wanted to entertain ordering additional fountains this fiscal year, now would be the time as Future Horizons informed him yesterday of a price increase of 20% or \$509 per fountain after January 1, 2022. If more fountains were ordered, they would hold it in their inventory.

Mr. Kinnecom was in favor of holding the remaining three fountains and waiting until there was a need to purchase more. Ms. Wharton would not mind ordering one or two and having five on reserve. Mr. Stephens stated each fountain cost \$2,306.56 if five were ordered versus \$2,500 for one fountain. Mr. Kinnecom noted adequate funds in reserves and proposed purchasing two fountains at the lower price.

On MOTION by Mr. Kinnecom seconded by Ms. Wharton with all in favor purchasing two fountains from Future Horizons if they honor the discounted price of \$2,306.56 was approved.

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

Mr. Stephens presented three proposals for fence removal from CDD property at 324 and 330 Hefferon Drive. At a prior meeting, Mr. Eldred was directed to send notices to the property owners. The following was addressed regarding each property:

- 324 Hefferon Drive: Owned by the Liu family. There was a challenge due to a language barrier. They were originally provided an extension to November 1st to

complete the work, but according to their daughter, they were unsuccessful in finding a contractor to provide a proposal and were willing to allow the District to proceed with the work and would reimburse the District.

Mr. Haber recommended that staff obtain a proposal for the work, have the homeowner pay the amount and, in the agreement, the CDD would hold the funds for the sole purpose of paying the contractor. If they did not pay, the CDD would sue under the agreement. Ms. Wharton agreed. Mr. Kinnecom felt that was fair. Mr. Oliver noted the agreement would provide transparency to what the District was trying to accomplish. Ms. Wharton asked if they were able to get an estimate. Mr. Stephens was concerned about finding a contractor to perform the small job.

- 330 Hefferon Drive: Owned by the Bodenstein family. Mr. Bodenstein was in favor at the last meeting to a 50/50 split with the District for the re-location of his fence from District property.

Discussion ensued and the following was addressed regarding 330 Hefferon Drive:

- Mr. Kinnecom stated Mr. Bodenstein had a handwritten proposal of \$1,850 and asked if Mr. Bodenstein was amenable to the proposal and paying \$925. Mr. Stephens stated Mr. Bodenstein provided the proposal. Mr. Kinnecom felt it was reasonable due to the size of the project. Ms. Wharton noted a lower proposal from Hardwick Fence, which she wanted to provide to the owner.
- Ms. Wharton was not in favor of using District funds to pay half of the cost to remove and reinstall the fence since it was the resident's issue. Mr. Kinnecom agreed, but since the fence was installed during development and was not detected until a year ago, the District was justified in correcting it.

Mr. Haber explained that general funds were being used to pay for this expenditure versus bond funds, which had restrictions. At the last meeting, there was discussion that it would benefit the CDD because of foot traffic. The Board was using this reasoning in its decision to enter into the agreement, but the purpose of the agreement was to establish the resident and CDD obligation. Mr. Kinnecom noted the most important issue in this decision were the drainage pipes within the CDD easement.

- Mr. Curran asked if they would have one contract to do both jobs. Mr. Stephens stated 324 Hefferon Drive was more complicated as a concrete slab must be removed before the fence.

On MOTION by Ms. Wharton seconded by Mr. Ferry with all in favor showing the lower proposal from Hardwick Fence to the owner of 330 Hefferon Drive and the CDD paying half of the total amount if the owner accepted it was approved.

Discussion ensued and the following was addressed regarding 324 Hefferon Drive:

- Ms. Wharton asked if the homeowner wanted to remove the entire basketball court. Mr. Kinnecom stated they would only remove what was on CDD property. Mr. Oliver did not discuss with the owner the details about removing the entire basketball court, only about the portion of the improvement encroaching on CDD property.
- Mr. Kinnecom asked who had the certified survey as they did not want to cut additional cement. Mr. Stephens believed that Ms. Otts had the survey. Mr. Haber envisioned a proposal describing all of the work to be conducted, the homeowner agreeing to the work and granting any access rights that the CDD's contractor may need to fulfill the work described in the proposal.
- Ms. Wharton noted the potential for damage when cutting concrete and was thrilled that the homeowner was on board to get this taken care of as soon as possible.

Mr. Kinnecom requested Mr. Stephens obtain bids and provide to the Board at the next meeting or a special meeting.

SIXTH ORDER OF BUSINESS

Consideration of Transition Letter for Legal Services to Kutak Law

Mr. Haber who was replacing Mr. Carl Eldred who left Hopping, Green & Sams (HGS), stated over the past six months to a year, a number of lawyers left HGS. As a result, he along with 9 attorneys in his practice group left to join the Kutak Rock law firm. This was their first Florida office. They represent Special Districts across the county as well as public financial, real estate and governmental work. When a lawyer leaves a law firm, the Florida Bar requires the lawyer to give the client notice and the decision to either stay with the law firm presently

representing the District or move with the lawyer switching firms. A letter providing the option for the District to move to Kutak Rock and assigning Mr. Haber as District Counsel or engaging a different attorney was provided to the Board. His rates would not change. Mr. Haber currently speaks to Mr. Eldred and would continue to utilize him as an ongoing resource.

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor engaging Kutak Rock, LLP. and Mr. Haber continuing to serve as District Counsel was approved.

Ms. Wharton asked whether a motion was needed for the Chairman to sign the agreement. Mr. Haber requested an amendment to the prior motion to include the authorization for the Chairman.

On MOTION by Mr. Ferry seconded by Ms. Wharton with all in favor authorizing the Chairman to sign the agreement with Kutak Rock, LLP. was approved.

SEVENTH ORDER OF BUSINESS

Discussion of Prosser Rate Increase

Mr. Oliver presented a letter from Prosser with their updated rate schedule and recommended approval. Ms. Wharton questioned the overall rate increase. Mr. Oliver did not know and would verify. Mr. Kinnecom noted the \$235 for the Principal was not much more than what existed for a decade and was not a significant increase. Ms. Wharton agreed with the increase as Prosser has been very responsive.

On MOTION by Mr. Kinnecom seconded by Mr. Curran with all in favor the Updated Rate Schedule from Prosser was approved.

EIGHTH ORDER OF BUSINESS

Ratification of Audit Engagement Letter with Grau & Associates

Mr. Laughlin reported that Grau & Associates was selected by the Audit Committee and presented a letter to engage them for the Fiscal Year 2021 audit.

On MOTION by Ms. Wharton seconded by Mr. Masley with all in favor the engagement letter with Grau & Associates to perform the audit for September 30, 2021 in the amount of \$3,200 was ratified.

NINTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Haber presented the following memorandums regarding statutory changes in the last legislative session:

1. Publication of Legal Notices

The law was changed to allow units of government to use a newspaper website to advertise meetings. Because the law requires the publication of a notice on a weekly basis, stating that all other notices would be on the newspaper's website, it is only beneficial to units of government that are publishing multiple advertisements per week. This is not the case for this District. Mr. Haber would continue to monitor this and if there were cost savings, he would inform the District Manager.

2. Needs Analysis that Districts Providing Wastewater or Stormwater Management Services Must Complete by June 30, 2022

The law was changed to require all units of government including CDDs to prepare a Needs Analysis every five years for their stormwater management services and file it with the State by June 30, 2022. It is recommended that the District Manager request a proposal from the District Engineer for the Board to consider at the next meeting to provide the inspection and prepare the report for the District. All CDDs across the State were required to do this. Ms. Wharton asked why the Office of Economic and Demographic Research was requiring it. Mr. Haber believed it was a coordinated effort due to a large stormwater failure that impacted homes and businesses recently in Central Florida to ensure nothing slipped through the cracks.

3. Prompt Payment Requirements

The law was changed regarding how and when a unit of government was obligated to pay contractors. When the Prompt Payment Law was applied to CDDs, the District adopted a resolution adopting Prompt Payment Policies. In light of this change to the Prompt Payment Law, dealing with disputes between the contractor and a CDD, Mr. Haber recommended that a resolution be adopted by the Board amending the Prompt Payment Policy to make it consistent with Florida Law. A form of the resolution and amendment to the policy were included with the

memorandum. This item was informational for this meeting and the District Manager would include the resolution on a future agenda to bring the policy current with the law.

4. Public Records Exemptions for Addresses and Other Information Associated with Certain Officers, Judges, etc.

The law was changed with respect to actions exempt law enforcement officers, employees, justices and judges must take to take advantage of the exemption from public records requests. In order to take advantage of that exemption, the individual needs to communicate to the unit of government that they want to be exempt. The District management company, GMS, serves as the custodian of records.

B. Engineer

Mr. Laughlin noted the District Engineer was not present. Mr. Ferry requested the District Engineer provide a certified copy of the survey.

C. Manager

Mr. Oliver apologized for not being present in person. The District Engineer had intended to attend the meeting but has experienced a traffic jam on the way. She was on the conference line several times, but due to conference line issues, had fallen off the call.

B. Operations Manager - Report

Mr. Stephens presented the Operations Manager Report, which was included in the agenda package. A GFCI outlet and waterproof cover were replaced on the fountain in Pond 500, which was \$20. He ordered additional "*No Fishing*" signs to replace cracked ones. All signposts were re-painted. Mr. Kinnecom asked if timers were adjusted for Daylight Savings Time. Mr. Stephens replied affirmatively. Ms. Wharton appreciated Mr. Stephens re-painting the posts and ordering new signs.

TENTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS Supervisors Requests

Mr. Kinnecom received a complaint from a resident earlier this week regarding a storm drain that did not look right. Later that day, he called the county and the next day, a manager from the Utility Department was out there. They noticed settlement at the curb. The next morning a utility truck fixed the settlement. He appreciated the county's quick response. Ms. Wharton was uncomfortable with the District hiring off-duty officers from the St. Johns County Sheriff's Office for traffic control. Mr. Curran explained after further analysis of the data provided by the Traffic Lieutenant, which he provided to the District Manager and the Chairman, the number of cases did not justify hiring a deputy for four hours a day at \$40. Mr. Kinnecom noted there were many violations, such as people not coming to a complete stop at the stop sign off of Heritage Park Drive and speeding motorcycles. Ms. Wharton wanted the HOA to take the initiative to contact the police.

TWELFTH ORDER OF BUSINESS Financial Reports**A. Balance Sheet and Statement of Revenues & Expenditures**

Mr. Laughlin presented the Unaudited Financial Statements through October 31, 2021, which was included in the agenda package.

B. Assessment Receipt Schedule

Mr. Laughlin presented the Assessment Receipt Schedule, which was included in the agenda package.

C. Approval of Check Register

On MOTION by Mr. Kinnecom seconded by Mr. Masley with all in favor the Check Register from September 9, 2021 to November 10, 2021 in the amount of \$57,653.94 was approved.

**THIRTEENTH ORDER OF BUSINESS Next Scheduled Meeting – January 20, 2022
@ 1:00 p.m.**

Mr. Laughlin stated the next meeting was scheduled for January 20, 2022 at 1:00 p.m.

FOURTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Curran 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, 2021**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2021, 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, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated xxxxxx, 2022 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.

Xxxxxx, 2022

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, 2021. 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 (\$863,725).
- The change in the District's total net position in comparison with the prior fiscal year was (\$35,448), 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, 2021, the District's governmental funds reported combined ending fund balances of \$618,041, an increase of \$2,801 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.

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OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2021	2020
Current and other assets	\$ 623,061	\$ 618,687
Capital assets, net of depreciation	2,337,282	2,573,194
Total assets	2,960,343	3,191,881
Deferred Outflows of Resources	31,000	33,432
Current liabilities	83,274	84,980
Long-term liabilities	3,771,794	3,968,610
Total liabilities	3,855,068	4,053,590
Net position		
Net investment in capital assets	(1,403,512)	(1,361,984)
Restricted	262,253	264,643
Unrestricted	277,534	269,064
Total net position	\$ (863,725)	\$ (828,277)

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,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 648,303	\$ 662,039
Operating grants and contributions	21	318
Capital grants and contributions	163	1,196
General revenues		
Investment earnings	27	98
Total revenues	648,514	663,651
Expenses:		
General government	115,740	100,692
Maintenance and operations	370,459	374,788
Interest	197,763	205,147
Total expenses	683,962	680,627
Change in net position	(35,448)	(16,976)
Net position - beginning	(828,277)	(811,301)
Net position - ending	\$ (863,725)	\$ (828,277)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$683,962. The majority of the costs of the District's activities were paid by program revenues. Program revenues, comprised primarily of assessments, decreased slightly during the fiscal year. Program revenues were comprised primarily of assessments for both the current and prior fiscal years.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$5,896,043 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$3,558,761 has been taken, which resulted in a net book value of \$2,337,282. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$3,810,000 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
SEPTEMBER 30, 2021**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 72,428
Investments	199,908
Assessments receivable	6,030
Prepaid items	7,804
Restricted assets:	
Investments	336,891
Capital assets:	
Depreciable, net	<u>2,337,282</u>
Total assets	<u>2,960,343</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	<u>31,000</u>
Total deferred outflows of resources	<u>31,000</u>
 LIABILITIES	
Accounts payable	5,020
Accrued interest payable	78,254
Non-current liabilities:	
Due within one year	195,000
Due in more than one year	<u>3,576,794</u>
Total liabilities	<u>3,855,068</u>
 NET POSITION	
Net investment in capital assets	(1,403,512)
Restricted for debt service	262,253
Unrestricted	<u>277,534</u>
Total net position	<u>\$ (863,725)</u>

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 31, 2021**

<u>Functions/Programs</u>	Program Revenues				Net (Expense)
	Expenses	Charges for	Operating	Capital Grants	Revenue and
		Services	Grants and	and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Primary government:					
Governmental activities:					
General government	\$ 115,740	\$ 115,740	\$ -	\$ -	\$ -
Maintenance and operations	370,459	142,827	-	163	(227,469)
Interest on long-term debt	197,763	389,736	21	-	191,994
Total governmental activities	683,962	648,303	21	163	(35,475)
General revenues:					
					20
					7
					27
					(35,448)
					(828,277)
					\$ (863,725)

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 35,438	\$ -	\$ 36,990	\$ 72,428
Investments	98,162	336,891	101,746	536,799
Assessments receivable	2,414	3,616	-	6,030
Prepaid items	7,804	-	-	7,804
Total assets	<u>\$ 143,818</u>	<u>\$ 340,507</u>	<u>\$ 138,736</u>	<u>\$ 623,061</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,020	\$ -	\$ -	\$ 5,020
Total liabilities	<u>5,020</u>	<u>-</u>	<u>-</u>	<u>5,020</u>
Fund balances:				
Nonspendable:				
Prepaid items	7,804	-	-	7,804
Restricted for:				
Debt service	-	340,507	-	340,507
Assigned to:				
Subsequent year's expenditures	33,431	-	-	33,431
Renewal and replacement	-	-	138,736	138,736
Unassigned	97,563	-	-	97,563
Total fund balances	<u>138,798</u>	<u>340,507</u>	<u>138,736</u>	<u>618,041</u>
Total liabilities and fund balances	<u>\$ 143,818</u>	<u>\$ 340,507</u>	<u>\$ 138,736</u>	<u>\$ 623,061</u>

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 618,041

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>(3,558,761)</u>	2,337,282

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.

31,000

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	(78,254)	
Bonds payable	<u>(3,771,794)</u>	<u>(3,850,048)</u>
Net position of governmental activities		<u>\$ (863,725)</u>

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 258,567	\$ 389,736	\$ -	\$ 648,303
Miscellaneous	20	-	-	20
Interest earnings	7	21	163	191
Total revenues	258,594	389,757	163	648,514
EXPENDITURES				
Current:				
General government	115,740	-	-	115,740
Maintenance and operations	134,547	-	-	134,547
Debt service:				
Principal	-	200,000	-	200,000
Interest	-	195,426	-	195,426
Total expenditures	250,287	395,426	-	645,713
Excess (deficiency) of revenues over (under) expenditures	8,307	(5,669)	163	2,801
Fund balances - beginning	130,491	346,176	138,573	615,240
Fund balances - ending	\$ 138,798	\$ 340,507	\$ 138,736	\$ 618,041

See notes to the financial statements

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**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 2,801
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.	200,000
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.	3,279
Change in net position of governmental activities	<u>\$ (35,448)</u>

See notes to the financial statements

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

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

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

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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.

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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, 2021:

	Amortized Cost	Credit Risk	Maturities
Florida PRIME	\$ 101,746	S&P AAAM	Weighted average of the fund portfolio: 48 days
US Bank Mmkt 5 - Ct	435,053	N/A	N/A
	<u>\$ 536,799</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, 2021, 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 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 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	2,129,090	152,249	-	2,281,339
Irrigation, signs, fountains and other	1,193,759	83,663	-	1,277,422
Total accumulated depreciation	3,322,849	235,912	-	3,558,761
Total capital assets being depreciated	2,573,194	(235,912)	-	2,337,282
Governmental activities capital assets, net	\$ 2,573,194	\$ (235,912)	\$ -	\$ 2,337,282

Depreciation was charged to the maintenance and operations function.

NOTE 6 - LONG TERM LIABILITIES

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

The Series 2013 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$10,000 of the Series 2013 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, 2021

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 4,010,000	\$ -	\$ 200,000	\$ 3,810,000	\$ 195,000
Less: Original issuance discount	41,390	-	3,184	38,206	-
Total	<u>\$ 3,968,610</u>	<u>\$ -</u>	<u>\$ 196,816</u>	<u>\$ 3,771,794</u>	<u>\$ 195,000</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 195,000	\$ 187,810	\$ 382,810
2023	205,000	180,010	385,010
2024	215,000	171,297	386,297
2025	225,000	161,837	386,837
2026	235,000	150,587	385,587
2027-2031	1,365,000	563,687	1,928,687
2032-2035	1,370,000	179,375	1,549,375
	<u>\$ 3,810,000</u>	<u>\$ 1,594,603</u>	<u>\$ 5,404,603</u>

NOTE 7 - MANAGEMENT COMPANY

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

NOTE 8 - RISK MANAGEMENT

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

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTMEBER 30, 2021**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 255,225	\$ 258,567	\$ 3,342
Miscellaneous	-	20	20
Interest earnings	25	7	(18)
Total revenues	<u>255,250</u>	<u>258,594</u>	<u>3,344</u>
EXPENDITURES			
Current:			
General government	113,719	115,740	(2,021)
Maintenance and operations	173,978	134,547	39,431
Total expenditures	<u>287,697</u>	<u>250,287</u>	<u>37,410</u>
Excess (deficiency) of revenues over (under) expenditures	(32,447)	8,307	40,754
OTHER FINANCING SOURCES			
Carry forward	32,447	-	(32,447)
Total other financing sources	<u>32,447</u>	<u>-</u>	<u>(32,447)</u>
Net change in fund balances	<u>\$ -</u>	<u>8,307</u>	<u>\$ 8,307</u>
Fund balance - beginning		<u>130,491</u>	
Fund balance - ending		<u>\$ 138,798</u>	

See notes to required supplementary information

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**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, 2021.

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/20XX	
Number of independent contractors compensated in September 20XX	
Employee compensation for FYE 9/30/20XX (paid/accrued)	
Independent contractor compensation for FYE 9/30/20XX	
Construction projects to begin on or after October 1; (>\$65K)	
Series XXXX	\$xxx,xxx
Series XXXX	\$xxx,xxx
Lighting project	\$xxx,xxx
Pond bank restoration	\$xxx,xxx
Budget variance report	See page XX of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/20XX	Not applicable
Ad valorem taxes collected FYE 9/30/20XX	Not applicable
Outstanding Bonds:	Not applicable
Series XXXX, due May 1, 20XX, see Note X for details	If not applicable above, delete line
Series XXXX, due November 1, 20XX, see Note X for details	If not applicable above, delete line
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/20XX	Operations and maintenance - \$
	Debt service - \$
Special assessments collected FYE 9/30/20XX	
Outstanding Bonds:	
Series XXXX, due May 1, 20XX,	see Note X for details
Series XXXX, due November 1, 20XX,	see Note X for details

**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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated xxxxxx, 2022.

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.

Xxxxxx,2022

**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, 2021. 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, 2021.

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.

Xxxxxx,2022

DRAFT

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Heritage Park Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated **xxxxxx, 2022**.

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 **xxxxxx, 2022**, 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.

Xxxxxx, 2022

DRAFT

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

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, 2021.

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, 2021.

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, 2021. 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

SIXTH ORDER OF BUSINESS

January 17, 2022

Mr. Jim Oliver
Heritage Park Community Development District
225 Hefferon Drive
St. Augustine, FL 32084

**RE: Heritage Park Community Development District
Proposal for Engineering Services
Stormwater Management Needs Analysis Report**

Dear Mr. Oliver:

Thank you very much for this opportunity to submit a proposal for professional services for the preparation of a "Stormwater Management Needs Analysis Report" (NAR) for the District. The necessary scope and fee are described below:

Task 1 – Coordination, Meetings and Exhibits

Prosser will meet with District Staff and consultants, as necessary, for the completion of the District's NAR. Prosser will utilize GIS information and available District data to develop the necessary exhibits to support the NAR. These exhibits will be provided to District Staff and consultant team for comments. Prosser will modify as necessary to finalize. Because of the uncertain nature of this task, we propose it be on a time & materials (T&M) basis utilizing Prosser's current hourly rates.

Task 2 – Complete Stormwater "Needs Analysis" Documentation

Prosser, with the assistance of the CDD Manager, will complete Stormwater Management NAR spreadsheet in accordance with Section 403.9302 of the Florida Statutes which as a minimum will include the following:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served, calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or system.
- d) The current and projected cost of providing services, calculated in 5-year increments.
- e) The estimated remaining useful life of each facility and/or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues, in addition to expenditures with an evaluation of how the local government expects to close any projected funding gap.

This draft will be provided to District staff and the consultant team for review and comments.

Task 3 Final Stormwater Needs Analysis

Prosser will evaluate the comments generated from Task 2, incorporate any additional information, and finalize the Stormwater Management NAR.

FEES

TASK	DESCRIPTION	FEE
Task 1	Coordination, Meetings and Exhibits (T&M)	\$3,500.00
Task 2	Draft Stormwater Needs Analysis (Lump Sum)	\$3,000.00
Task 3	Final Stormwater Needs Analysis (Lump Sum)	\$3,000.00

ADDITIONAL SERVICES

Any services requested outside of the scope of work above will be charged hourly according to the rate schedule attached. Prosser, Inc. will obtain proposals for other subconsultant services including surveying, geotechnical investigation, etc., as necessary to complete the proposed work as necessary. We will assist with coordinating the work of all subconsultants by providing them with site information and data, as and when requested. These subconsultants will contract directly with you for their services.

Our scope of work for this project does not include the following:

- CLOMR/LOMR Application Process
- Regulatory Planning Work
- Traffic Study/Signal Warrant Analysis
- Design and Permitting
- Wetland/Wildlife Identification, Studies, Flagging or Permitting
- Land or Easement Acquisition Elements
- Surveys
- Geotechnical Engineering/Investigations
- Environmental studies/analysis
- NPDES Stormwater permitting
- Engineers Estimate of Probable Costs
- Bid Administration
- Coordination of any dry utilities
- Permit Fees
- Three-dimensional graphics
- Structural, electrical and mechanical design
- PUD Modification

OUT-OF-POCKET EXPENSES

All job-related travel, reprographic, printing and plotting costs and supplies, telefax and long-distance telephone charges, mail and courier delivery services will be billed at cost plus 15%.

It is our pleasure to provide this professional services proposal to you. If you wish to authorize us to proceed, we ask that you sign and return one copy of the signed proposal to our office. If you have any questions regarding our proposal, we remain available to discuss it with you at your convenience. Our Standard General Conditions and Rate Schedule are attached to this proposal for your information.

Sincerely,

PROSSERTM



Michelle Otts, PE
Project Manager



Jenny Urcan, PE
Senior Engineer

Accepted By:

Signature

Typed Name and Title

Date

PROSSER

PROSSER, INC.

GENERAL CONDITIONS

1. Invoicing for services will be on a monthly basis and in proportion to the amount of work performed. Payment for work completed is not contingent upon receipt of governmental or other approvals. Payment is required within 30 days from date of invoice. Past due invoice amounts will be subject to interest charges at a rate of one percent (1%) per month. Should any invoice be 15 or more days past due, Prosser, Inc. shall have the right to suspend work on the project 10 days after written notice to our Client. Prosser, Inc. reserves the right to withhold sealing of drawings until all invoices due and payable have been paid in full.
2. Default: If the said Client fails to perform the covenants herein contained or fails to make payment as herein specified, Prosser, Inc. shall have the right to bring suit against Client for the sums due hereunder. In connection with any litigation arising herein, the prevailing party shall be entitled to recover all costs incurred, including reasonable attorney's fees.
3. Lien Provisions: The Client acknowledges that it has secured legal rights to the property upon which the contemplated project will be built. Client further agrees that Prosser, Inc. may file its "Notice to Owner" to secure its right to payment.
4. Regulatory Changes: The lump sum fees and corresponding scope of work has been formulated based upon existing regulatory codes, ordinances and procedures known to Prosser, Inc. on the date of proposal preparation. In the event subsequent regulatory changes require revisions to work completed or an increased level of effort, compensation for this additional work shall be in accordance with Paragraph 5 herein.
5. Additional Work: If the scope of our Agreement is modified, additional work may be undertaken at Prosser, Inc.'s discretion, under a lump sum fee or a time and material basis in accordance with our hourly rate schedule attached hereto.
6. Excluded Items from Lump Sum Fees: The lump sum fees do not include the cost of surveying, preparation of easements, soil tests or hydrogeologic work. Prosser, Inc.'s scope of work includes coordination with subconsultants; however, we request that their invoicing be made directly to you.
7. Reimbursable Expenses: Client requested expedited data delivery such as courier, fax, Federal Express, etc., shall be invoiced as a reimbursable expense in accordance with the attached hourly rate schedule. Costs of reproduction for transmittals & submittals beyond those specifically referenced in the proposal shall also be invoiced as a reimbursable expense in accordance with the attached hourly rate schedule.
8. Indemnification: Prosser, Inc. agrees, to the fullest extent permitted by law, to indemnify and hold the Client harmless from any damage, liability or cost (including reasonable attorneys' fees and costs of defense) to the extent caused by Prosser, Inc.'s negligent acts, errors or omissions in the performance of professional services under this Agreement and those of our subconsultants or anyone for whom Prosser, Inc. is legally liable.

The Client agrees, to the fullest extent permitted by law, to indemnify and hold Prosser, Inc. harmless from any damage, liability or cost, including reasonable attorney's fees and costs, caused by the negligent acts, errors or omissions by the Client and those of its contractors, subcontractors or consultants or anyone who acts on behalf of Client, and arising from the project that is the subject of this Agreement.

9. Limitations of Liability: In performing its professional services hereunder, Prosser, Inc. will use that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of its profession practicing in the same or similar locality. **NO OTHER WARRANTY, EXPRESS OR IMPLIED, IS MADE OR INTENDED BY PROSSER, INC.'S UNDERTAKING HEREIN OR ITS PERFORMANCE OF SERVICES HEREUNDER. IT IS AGREED THAT BY EXECUTION OF THE ATTACHED PROPOSAL, THE CLIENT ACKNOWLEDGES THAT PROSSER, INC.'S LIABILITY FOR ANY DAMAGE, LIABILITY OR COST ON ACCOUNT OF ANY ERROR, OMISSION, OR OTHER PROFESSIONAL NEGLIGENCE WILL BE LIMITED TO A SUM NOT TO EXCEED \$15,000 OR PROSSER, INC.'S FEE, WHICHEVER IS GREATER.**
10. Preliminary and detailed estimates of Construction Cost, if any, prepared by Prosser, Inc., represent our judgment as a design professional familiar with the construction industry. It is recognized, however, that neither Prosser, Inc. nor the Owner has control over the cost of labor, materials or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding, market or negotiating conditions. Accordingly, Prosser, Inc. cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's Project budget or from any estimate of Construction Cost or evaluation prepared or agreed to by Prosser, Inc.
11. Regulatory Permitting: This Agreement does not include application fees required by any regulatory agency. We ask that the Client furnish the appropriate fee at the time applications are submitted. Permits may contain a requirement for public noticing. Any publishing and associated fees shall be the responsibility of the permittee (Client). Permits may be conditioned upon Engineer of Record inspection and certification of construction. In the event such a condition is imposed, progress and final inspections must be provided by Prosser, Inc. Compensation for this additional work shall be in accordance with Paragraph 5 herein.
12. Term of Agreement: This Agreement shall commence on the effective date of the attached proposal and upon execution by the Client. If the Client does not execute this Agreement within thirty days of the date noted on the Proposal, it is no longer valid unless otherwise mutually agreed upon by Client and Prosser.

9/15/2015

PROSSER



Creative Visionaries. Engineering Minds™

Hourly Rate Schedule

Effective May 17, 2021

Planning & Engineering

Principal	\$235
Project Director	\$200
Project Manager	\$175
Senior Engineer	\$170
Engineer	\$140
Senior Planner & Senior Landscape Architect	\$165
Planner & Landscape Architect	\$140
Senior Graphic Arts Director	\$165
Graphic Art Designer	\$120
Senior Designer	\$140
Designer	\$110
CADD Technician	\$ 95
Clerical	\$ 85
Administrative Support	\$ 85

Project & Business Services

Project Administrator	\$145
Sr. Project Researcher	\$140
Project Researcher	\$135
Sr. Public Relations Liaison	\$150
Technical Writer	\$105

Information Services

Programmer	\$140
Information Systems	\$140
GIS Programmer	\$150
GIS Analyst	\$130
GIS Technician	\$115

CEI/Construction Management Services

Resident Engineer	\$160
Construction Project Manager	\$150
Sr. Construction Inspector	\$105
Construction Inspector	\$ 95

ALL REIMBURSABLE EXPENSES SHALL BE COST TIMES A FACTOR OF 1.15

EIGHTH ORDER OF BUSINESS

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING PROMPT PAYMENT POLICIES AND PROCEDURES PURSUANT TO CHAPTER 218, *FLORIDA STATUTES*; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Heritage Park Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within St. Johns County, Florida; and

WHEREAS, Chapter 218, *Florida Statutes*, requires timely payment to vendors and contractors providing certain goods and/or services to the District; and

WHEREAS, the Board of Supervisors of the District (“Board”) accordingly finds that it is in the best interest of the District to establish by resolution Prompt Payment Policies and Procedures as may be amended or updated from time to time for immediate use and application.

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

SECTION 1. The Prompt Payment Policies and Procedures attached hereto as **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The Prompt Payment Policies and Procedures shall remain in full force and effect until such time as the Board may amend or replace them; provided, however, that as the provisions of Chapter 218, *Florida Statutes*, are amended from time to time, the attached Prompt Payment Policies and Procedures shall automatically be amended to incorporate the new requirements of law without any further action by the Board. The Prompt Payment Policies and Procedures hereby adopted supplant and replace any previously adopted Prompt Payment Policies and Procedures.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 20th day of January, 2022.

ATTEST:

**HERITAGE PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Prompt Payment Policies and Procedures

EXHIBIT A

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

Prompt Payment Policies and Procedures

**In Accordance with the Local Government Prompt Payment Act
Chapter 218, Part VII, *Florida Statutes***

January 20, 2022

Heritage Park Community Development District
Prompt Payment Policies and Procedures

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I. Purpose

In accordance with the Local Government Prompt Payment Act (Chapter 218, Part VII, *Florida Statutes*) ("PPA"), the purpose of the Heritage Park Community Development District ("District") Prompt Payment Policies and Procedures ("Policies & Procedures") is to provide a specific policy to ensure timely payment to Vendors and Contractors (both hereinafter defined) providing goods and/or services to the District and ensure the timely receipt by the District of goods and/or services contemplated at the time of contracting. Please note that the PPA, like any statute or law, may be amended from time to time by legislative action. These Policies & Procedures are based on the statutory requirements as of the date identified on the cover page of this document. By this reference, as applicable statutory provisions subsequently change, these Policies & Procedures shall automatically be amended to incorporate the new requirements of law. These Policies & Procedures are adopted by the District to provide guidance in contracting matters. Failure by the District to comply with these Policies & Procedures shall not expand the rights or remedies of any Provider (hereinafter defined) against the District under the PPA. Nothing contained herein shall be interpreted as more restrictive on the District than what is provided for in the PPA.

II. Scope

These Policies & Procedures apply to all operations of the District, including Construction Services and Non-Construction Goods and Services, as applicable.

III. Definitions

A. Agent

The District-contracted architect, District-contracted engineer, District Manager, or other person, acting on behalf of the District, which is required by law or contract to review invoices or payment requests from Providers (hereinafter defined). Such individuals/entities must be identified in accordance with §218.735 (1), Fla. Stat., and further identified in the relevant agreement between the District and the Provider.

B. Construction Services

All labor, services, and materials provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvement to real property that require a license under parts I and II of Chapter 489, Fla. Stat.

C. Contractor or Provider of Construction Services

The entity or individual that provides Construction Services through direct contract with the District.

D. Date Stamped

Each original and revised invoice or payment request received by the District shall be marked electronically or manually, by use of a date stamp or other method,

which date marking clearly indicates the date such invoice or payment request is first delivered to the District through its Agent. In the event that the Agent receives an invoice or payment request, but fails to timely or physically mark on the document the date received, "Date Stamped" shall mean the date of actual receipt by the Agent.

E. Improper Invoice

An invoice that does not conform to the requirements of a Proper Invoice.

F. Improper Payment Request

A request for payment for Construction Services that does not conform to the requirements of a Proper Payment Request.

G. Non-Construction Goods and Services

All labor, services, goods and materials provided in connection with anything other than construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

H. Proper Invoice

An invoice that conforms to all statutory requirements, all requirements of these Policies and Procedures not expressly waived by the District and any additional requirements included in the agreement for goods and/or services for which the invoice is submitted not expressly waived by the District.

I. Proper Payment Request

A request for payment for Construction Services which conforms to all statutory requirements, all requirements of these Policies & Procedures not expressly waived by the District and any additional requirements included in the Construction Services agreement for which the Payment Request is submitted not expressly waived by the District.

J. Provider

Includes any Vendor, Contractor or Provider of Construction Services, as defined herein.

K. Purchase

The purchase of goods, materials, services, or Construction Services; the purchase or lease of personal property; or the lease of real property by the District.

L. Vendor

Any person or entity that sells goods or services, sells or leases personal property, or leases real property directly to the District, not including Construction Services.

IV. Proper Invoice/Payment Request Requirements

A. General

Prior to Provider receiving payment from the District, Non-Construction Goods and Services and Construction Services, as applicable, shall be received and performed in accordance with contractual or other specifications or requirements to the satisfaction of the District. Provision or delivery of Non-Construction Goods and Services to the District does not constitute acceptance for the purpose of payment. Final acceptance and authorization of payment shall be made only after delivery and inspection by the Agent and the Agent's confirmation that the Non-Construction Goods and Services or Construction Services meet contract specifications and conditions. Should the Non-Construction Goods and Services or Construction Services differ in any respect from the specifications, payment may be withheld until such time as the Provider takes necessary corrective action. Certain limited exceptions which require payment in advance are permitted when authorized by the District Board of Supervisors ("Board") or when provided for in the applicable agreement.

B. Sales Tax

Providers should not include sales tax on any invoice or payment request. The District's current tax-exempt number is 85-8013012138C-4. A copy of the tax-exempt form will be supplied to Providers upon request.

C. Federal Identification and Social Security Numbers

Providers are paid using either a Federal Identification Number or Social Security Number. To receive payment, Providers should supply the District with the correct number as well as a proper Internal Revenue Service W-9 Form. The District Manager shall treat information provided in accordance with Florida law.

Providers should notify the District Manager when changes in data occur (telephone (904) 940-5850, email joliver@gmsnf.com).

D. Proper Invoice for Non-Construction Goods and Services

All Non-Construction Goods and Services invoiced must be supplied or performed in accordance with the applicable purchase order (including any bid/proposal provided, if applicable) or agreement and such Non-Construction Goods and Services quantity and quality must be equal to or better than what is required by such terms. Unless otherwise specified in the applicable agreement, invoices should contain all of the following minimum information in order to be considered a Proper Invoice:

1. Name of Vendor
2. Remittance address
3. Invoice Date

4. Invoice number
5. The “Bill To” party must be the District or the Board, or other entity approved in writing by the Board of the District Manager
6. Project name (if applicable)
7. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of goods* should also contain:
 - a. A complete item description
 - b. Quantity purchased
 - c. Unit price(s)
 - d. Total price (for each item)
 - e. Total amount of invoice (all items)
 - f. The location and date(s) of delivery of the goods to the District
8. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of services* should also contain:
 - a. Itemized description of services performed
 - b. The location and date of delivery of the services to the District
 - c. Billing method for services performed (i.e., approved hourly rates, percentage of completion, cost plus fixed fee, direct/actual costs, etc.)
 - d. Itemization of other direct, reimbursable costs (including description and amount)
 - e. Copies of invoices for other direct, reimbursable costs (other than incidental costs such as copying) and one (1) of the following:
 - i. Copy of both sides of a cancelled check evidencing payment for costs submitted for reimbursement
 - ii. Paid receipt
 - iii. Waiver/lien release from subcontractor (if applicable)
9. Any applicable discounts
10. Any other information or documentation, which may be required or specified under the terms of the purchase order or agreement

E. Proper Payment Request Requirements for Construction Services

Payment Requests must conform to all requirements of Section IV, A-D above, unless otherwise specified in the terms of the applicable agreement or purchase order between the District and the Provider.

V. Submission of Invoices and Payment Requests

The Provider shall submit all Invoices and Payment Requests for both Construction Services and Non-Construction Goods and Services to the District’s Agent as provided in the purchase order or agreement, as applicable, and to the District Manager as follows:

Submit the invoice and/or payment request, with required additional material and in conformance with these Policies and Procedures, by mail, by hand delivery, or via email (Note: email is the preferred method for receipt of Non-Construction Goods and Services invoices).

1. **Mailing and Drop Off Address**
Heritage Park Community Development District
475 West Town Place, Suite 114
St Augustine, FL 32092
2. **Email Address**
joliver@gmsnf.com

VI. Calculation of Payment Due Date

A. Non-Construction Goods and Services Invoices

1. **Receipt of Proper Invoice**
Payment is due from the District forty-five (45) days from the date on which a Proper Invoice is Date Stamped.
2. **Receipt of Improper Invoice**
If an Improper Invoice is received, a required invoice is not received, or invoicing of a request for payment is not required, the time when payment is due from the District is forty-five (45) days from the latest date of the following:
 - a. On which delivery of personal property is fully accepted by the District;
 - b. On which services are completed and accepted by the District;
 - c. On which the contracted rental period begins (if applicable); or
 - d. On which the District and the Vendor agree in a written agreement that provides payment due dates.
3. **Rejection of an Improper Invoice**
The District may reject an Improper Invoice. Within ten (10) days of receipt of the Improper Invoice by the District, the Vendor must be notified that the invoice is improper and be given an opportunity to correct the deficient or missing information, remedy the faulty work, replace the defective goods, or take other necessary, remedial action.

The District's rejection of an Improper Invoice must:

- a. Be provided in writing;
- b. Specify any and all known deficiencies; and
- c. State actions necessary to correct the Improper Invoice.

If the Vendor submits a corrected invoice, which corrects the deficiencies specified in the District's written rejection, the District must pay the corrected invoice within the later of: (a) ten (10) business days after date

the corrected invoice is Date Stamped; or (b) forty-five (45) days after the date the Improper Invoice was Date Stamped.

If the Vendor submits an invoice in response to the District's written rejection which fails to correct the deficiencies specified or continues to be an Improper Invoice, the District must reject that invoice as stated herein.

4. Payment of Undisputed Portion of Invoice

If the District disputes a portion of an invoice, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in these Policies & Procedures.

B. Payment Requests for Construction Services

1. Receipt of Proper Payment Request

The time at which payment is due for Construction Services from the District is as follows:

- a. If an Agent must approve the payment request before it is submitted to the District Manager, payment (whether full or partial) is due twenty-five (25) business days after the payment request is Date Stamped. The Provider may send the District an overdue notice. If the payment request is not rejected within four (4) business days after Date Stamp of the overdue notice, the payment request shall be deemed accepted, except for any portion of the payment request that is fraudulent, misleading or is the subject of dispute.

The agreement between the District and the Provider shall identify the Agent to which the Provider shall submit its payment request, or shall be provided by the District through a separate written notice no later than ten (10) days after contract award or notice to proceed, whichever is later. Provider's submission of a payment request to the Agent shall be Date Stamped, which shall commence the time periods for payment or rejection of a payment request or invoice as provided in this section.

- b. If, pursuant to contract, an Agent is not required to approve the payment request submitted to the District, payment is due twenty (20) business days after the payment request is Date Stamped unless such payment request includes fraudulent or misleading information or is the subject of dispute.

2. Receipt and Rejection of Improper Payment Request

- a. If an Improper Payment Request is received, the District must reject the Improper Payment Request within twenty (20) business days after the date on which the payment request is Date Stamped.
- b. The District's rejection of the Improper Payment Request must:
 - i. Be provided in writing;
 - ii. Specify any and all known deficiencies; and
 - iii. State actions necessary to correct the Improper Invoice.
- c. If a Provider submits a payment request which corrects the deficiency specified in the District's written rejection, the District must pay or reject the corrected submission no later than ten (10) business days after the date the corrected payment request is Date Stamped.

3. Payment of Undisputed Portion of Payment Request

If the District disputes a portion of a payment request, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in this section.

VII. Resolution of Disputes

If a dispute arises between a Provider and the District concerning payment of an invoice or payment request, the dispute shall be resolved as set forth in §218.735, Fla. Stat., for Construction Services, and §218.76, Fla. Stat. for Non-Construction Goods and Services.

A. Dispute between the District and a Provider

If a dispute between the District and a Provider cannot be resolved following resubmission of a payment request by the Provider, the dispute must be resolved in accordance with the dispute resolution procedure prescribed in the construction contract, if any. In the absence of a prescribed procedure in the contract, the dispute must be resolved by the procedures specified below.

B. Dispute Resolution Procedures

1. If an Improper Payment Request or Improper Invoice is submitted, and the Provider refuses or fails to submit a revised payment request or invoice as contemplated by the PPA and these Policies and Procedures, the Provider shall, not later than thirty (30) days after the date on which the last payment request or invoice was Date Stamped, submit a written statement via certified mail to the Agent, copying the District Manager, specifying the basis upon which the Provider contends the last submitted payment request or invoice was proper.

2. Within forty-five (45) days of receipt by the Agent and District Manager of the disputed, last-submitted payment request or invoice, the Agent and/or District Manager shall commence investigation of the dispute and render a final decision on the matter no later than sixty (60) days after the date on which the last-submitted payment request or invoice is Date Stamped.
3. With regard to contracts executed on or after July 1, 2021, if the District does not commence the dispute resolution procedure within the time provided herein, a Provider may give written notice via certified mail to the Agent, copying the District Manager, of the District's failure to timely commence its dispute resolution procedure. If the District fails to commence the dispute resolution procedure within 4 business days after receipt of such notice, any amounts resolved in the Provider's favor shall bear mandatory interest, as set forth in section 218.735(9), Florida Statutes, from the date on which the payment request or invoice containing the disputed amounts was Date Stamped. If the dispute resolution procedure is not commenced within 4 business days after receipt of the notice, the objection to the payment request or invoice shall be deemed waived. The waiver of an objection pursuant to this paragraph does not relieve a Provider of its contractual obligations.
4. Absent a written agreement to the contrary, if the Provider refuses or fails to provide the written statement required above, the Agent and/or District Manager is not required to contact the Provider in the investigation. In addition, and absent a written agreement to the contrary, if such written statement is not provided, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider.
5. The Board shall approve any decision of the District Manager to contract with a third party which would result in: 1) an expenditure above what is budgeted for the Construction Services or Non-Construction Services; or 2) an expenditure which exceeds the original contract amount for the Construction Services or Non-Construction Services by more than ten percent (10%) or Ten Thousand Dollars (\$10,000).
6. A written explanation of the final decision shall be sent to the Provider, via certified mail, within five (5) business days from the date on which such final decision is made. A copy of the written explanation of the final decision shall be provided to the Chairperson of the Board simultaneously with the certified mailing to the Provider.

7. If a Provider does not accept in writing the final decision within five (5) days after receipt by the Provider, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider. If the costs of the third party purchases exceed the amount the District owes to the Provider, the District may seek to recover such excess from the Provider in a court of law or as otherwise provided in an agreement between the District and the Provider. Nothing contained herein shall limit or affect the District's ability to enforce all of its legal and contractual rights and remedies against the Provider.

VIII. Purchases Involving Federal Funds or Bond Funds

When the District intends to pay for a purchase with federal funds or bond funds, the District shall make such purchases only upon reasonable assurances that federal funds or bond funds sufficient to cover the cost will be received. When payment is contingent upon the receipt of bond funds, federal funds or federal approval, the public procurement documents and any agreement with a Provider shall clearly state such contingency. (§218.77, Fla. Stat.).

IX. Requirements for Construction Services Contracts – Project Completion; Retainage

The District intends to follow the PPA requirements for construction project completion and retainage, including, but not limited to, §218.735 (7) and (8), Fla. Stat.

X. Late Payment Interest Charges

Failure on the part of the District to make timely payments may result in District responsibility for late payment interest charges. No agreement between the District and a Provider may prohibit the collection of late payment interest charges allowable under the PPA as mandatory interest. (§218.75, Fla. Stat.).

A. Related to Non-Construction Goods and Services

All payments due from the District, and not made within the time specified within this policy, will bear interest, from thirty (30) days after the due date, at the rate of one percent (1%) per month on the unpaid balance. The Vendor must submit a Proper Invoice to the District for any interest accrued in order to receive the interest payment. (§218.735(9), Fla. Stat.).

An overdue period of less than one (1) month is considered as one (1) month in computing interest. Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

B. Related to Construction Services

All payments for Construction Services that are not made within the time periods specified within the applicable statute, shall bear interest from thirty (30) days after the due date, at the rate of one percent (1%) per month for contracts executed on or before June 30, 2021, and at the rate of two percent (2%) per month for contracts executed on or after July 1, 2021, or the rate specified by agreement, whichever is greater. §218.735(9), Fla. Stat. The Provider must submit a Proper Payment Request to the District for any interest accrued in order to receive the interest payment. An overdue period of less than one (1) month is considered as one (1) month in computing interest. (§218.74 (4), Fla. Stat.).

Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

C. Report of Interest

If the total amount of interest paid during the preceding fiscal year exceeds \$250, the District Manager is required to submit a report to the Board during December of each year, stating the number of interest payments made and the total amount of such payments. (§218.78, Fla. Stat.).

NINTH ORDER OF BUSINESS



1702 Lindsey Rd
Jacksonville, Fl. 32221
Ph (904) 781-7060 Fax (904) 619-5011

CGC1523954 CMC1250093 CFC1428601 CCC1329086

Heritage Park CDD

Attn Brian Stephans -CMC Management

1 10 22

Re: concrete removal -324 Hefferon Drive St Aug

All Weather Contractors is proposing the following services for the below mentioned prices. Any item not specifically mentioned is subject to a written change order.

- >bring in crew and equipment to do the following scope of work
- >remove a section of fence as needed to get into area awhere the concrete needs to be removed
- >saw cut and break out up to 400 sq ft of existing basketball court concrete in the back yard that is over the city set backs -location per management
- >re-install the fence panel that was removed
- >clean up job and haul away all concrete that was broken out
- *if any extra work is wanted we will show proper authority before pricing
- *no fill dirt /grass is included in the bid where the concrete is removed

Total price \$2,860.00

Projects under \$10,000.00 are due on completion. Projects over \$10,000.00 require a 20% mobilization draw followed by 50%, 20% and 10% upon completion (some exceptions apply)

This proposal may be withdrawn at any time.

Payments are considered late 30 days after invoice approval(s) and are subject to 2.0% per month interest plus fees.

Many projects require a Notice to Owner. If you receive such please understand this is not a lien on your property and is merely making the Owner aware of services per Florida Statute.

Proposal Signed by _____ **Printed Name** _____

Thank you for your consideration-

Scott Haines -C 904.402.6561

ELEVENTH ORDER OF BUSINESS

D.

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

Memorandum

Date: January 2022

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 and made the needed repairs.
2. The dead trees on pond 400 (Villas) have been removed and sodded.

Retention Ponds:

1. Ponds levels are slightly above normal level.
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. Two (2) additional fountains have been ordered.
5. The fountain timers are being checked and adjusted weekly.
6. Multiple GFCI outlets were reset for the pond fountains.
7. The capacitor was replaced for the fountain in pond 500.

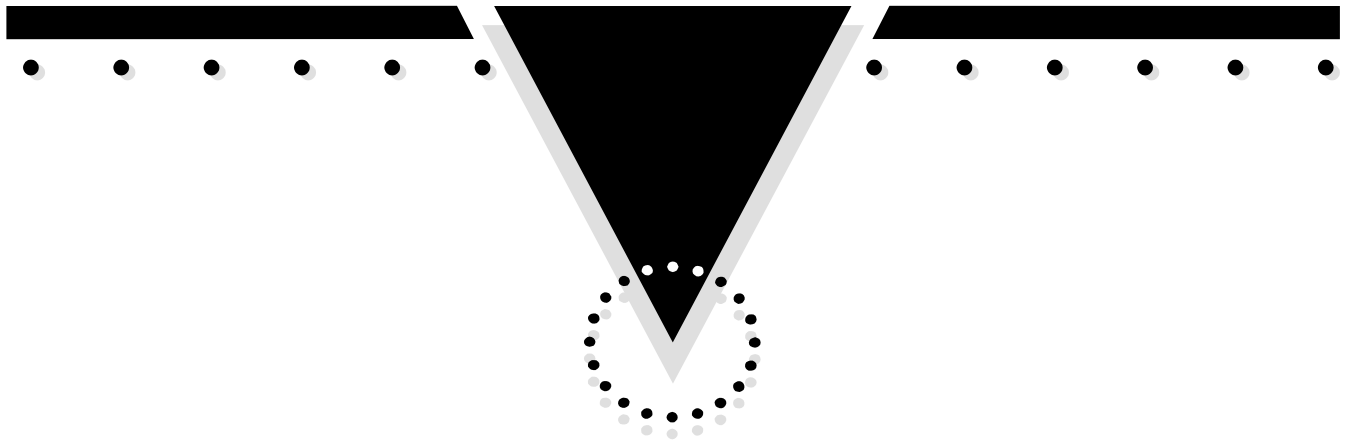
Other:

1. Allweather Construction provided a quote to remove the portion on concrete that is on CDD property at 324 Hefferon.

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.

FOURTEENTH ORDER OF BUSINESS

A.



Heritage Park Community Development District

Unaudited Financial Reporting

December 31, 2021



HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

COMBINED BALANCE SHEET

December 31, 2021

	<u>Governmental Fund</u>			<u>Totals</u> (memorandum only)
<u>Assets</u>	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>2022</u>
Cash	\$48,860	-----	\$25,458	\$74,318
State Board of Administration	-----	-----	\$101,774	\$101,774
<u>Investments:</u>				
Operating Account	\$125,789	-----	-----	\$125,789
<u>Series 2013</u>				
Reserve	-----	\$190,859	-----	\$190,859
Revenue	-----	\$202,049	-----	\$202,049
Prepayment	-----	\$3,678	-----	\$3,678
Total Assets	\$174,649	\$396,586	\$127,232	\$698,466
<u>Liabilities</u>				
Accounts Payable	\$5,909	-----	-----	\$5,909
<u>Fund Equity, Other Credits</u>				
<u>Fund Balances:</u>				
Unassigned	\$168,740	-----	-----	\$168,740
Restricted for Debt Service	-----	\$396,586	-----	\$396,586
Assigned for Capital Reserve	-----	-----	\$127,232	\$127,232
Total Liabilities, Fund Equity	\$174,649	\$396,586	\$127,232	\$698,466

HERITAGE PARK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues and Expenditures
For Period Ending December 31, 2021

	GENERAL FUND BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
<u>REVENUES:</u>				
Assessments Tax Roll	\$255,225	\$100,211	\$100,211	\$0
Interest Income	\$25	\$6	\$1	(\$5)
TOTAL REVENUES	\$255,250	\$100,217	\$100,212	(\$5)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisors Fees	\$6,000	\$1,500	\$1,000	\$500
FICA Expense	\$459	\$115	\$77	\$38
Engineer	\$7,500	\$1,875	\$272	\$1,603
Arbitrage Rebate	\$450	\$0	\$0	\$0
Dissemination Agreement	\$1,000	\$250	\$250	\$0
District Counsel	\$16,000	\$4,000	\$85	\$3,916
Financial Advisory Services	\$7,500	\$7,500	\$7,500	\$0
Auditing Services	\$3,200	\$3,200	\$3,200	\$0
Trustee Fees	\$4,500	\$0	\$0	\$0
Management Fees	\$52,635	\$13,159	\$13,159	\$0
Information Technology	\$1,200	\$300	\$300	\$0
Website Maintenance	\$1,200	\$300	\$300	\$0
Telephone	\$250	\$63	\$44	\$19
Postage	\$750	\$188	\$137	\$50
Printing and Binding	\$1,000	\$250	\$111	\$139
Insurance	\$7,600	\$7,600	\$7,135	\$465
Legal Advertising	\$1,350	\$338	\$72	\$266
Other Current Charges	\$1,000	\$250	\$214	\$36
Office Supplies	\$500	\$125	\$26	\$99
Dues, Licenses, Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$114,269	\$41,186	\$34,055	\$7,131
<u>MAINTENANCE:</u>				
Field Operations	\$10,609	\$2,652	\$2,652	\$0
Property Insurance	\$725	\$725	\$669	\$56
Landscape Maintenance	\$36,738	\$9,185	\$9,184	\$0
Landscape Contingency	\$6,000	\$1,500	\$1,550	(\$50)
Irrigation Repairs	\$1,000	\$250	\$730	(\$480)
Lake Maintenance	\$23,340	\$5,835	\$5,835	\$0
Lake Contingency	\$7,000	\$1,750	\$1,477	\$273
Utility Service	\$17,000	\$4,250	\$3,836	\$414
Street Lights	\$40,000	\$10,000	\$9,212	\$788
Common Area Maintenance	\$12,000	\$3,000	\$1,071	\$1,929
Contingency	\$5,000	\$1,250	\$0	\$1,250
Operating Reserve	\$15,000	\$3,750	\$0	\$3,750
TOTAL MAINTENANCE	\$174,412	\$44,147	\$36,216	\$7,930
TOTAL EXPENDITURES	\$288,681	\$85,333	\$70,271	\$15,061
EXCESS REVENUES/ (EXPENDITURES)	(\$33,431)		\$29,941	
FUND BALANCE-BEGINNING	\$33,431		\$138,799	
FUND BALANCE-ENDING	\$0		\$168,740	

HERITAGE PARK

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Statement of Revenues & Expenditures
For Period Ending December 31, 2021

DEBT SERVICE BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
------------------------	----------------------------------	-------------------------	----------

REVENUES:

Assessments - Tax Roll	\$381,721	\$149,980	\$149,980	\$0
Interest Income	\$0	\$0	\$4	\$4
TOTAL REVENUES	\$381,721	\$149,980	\$149,984	\$4

EXPENDITURES:

Series 2013

Interest Expense 11/02	\$93,905	\$93,905	\$93,905	\$0
Principal Expense 05/01	\$195,000	\$0	\$0	\$0
Interest Expense 05/01	\$95,905	\$0	\$0	\$0
TOTAL EXPENDITURES	\$384,810	\$93,905	\$93,905	\$0

EXCESS REVENUES/ (EXPENDITURES)

(\$3,089)	\$56,079
------------------	-----------------

FUND BALANCE - BEGINNING

\$145,416	\$340,506
------------------	------------------

FUND BALANCE - ENDING

\$142,327	\$396,586
------------------	------------------

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT CAPITAL RESERVE FUND

Statement of Revenues & Expenditures
For Period Ending December 31, 2021

	CAPITAL RESERVE BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$29	\$29
TOTAL REVENUES	\$0	\$0	\$29	\$29
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$11,533	(\$11,533)
TOTAL EXPENDITURES	\$0	\$0	\$11,533	(\$11,533)
EXCESS REVENUES/ (EXPENDITURES)	\$0		(\$11,504)	
FUND BALANCE - BEGINNING	\$122,539		\$138,736	
FUND BALANCE - ENDING	\$122,539		\$127,232	

HERITAGE PARK
Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
<u>Revenues:</u>													
Tax Roll Assessments	\$0	\$34,050	\$66,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,211
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Total Revenues	\$0	\$34,051	\$66,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,212
<u>Expenditures</u>													
<u>Administrative</u>													
Supervisors Fees	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
FICA Expense	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
Engineer	\$130	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
Arbitrage Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agreement	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
District Counsel	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
Financial Advisory Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Auditing Services	\$0	\$2,000	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200
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	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Website Maintenance	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Telephone	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Postage	\$2	\$69	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
Printing and Binding	\$34	\$3	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111
Insurance	\$7,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,135
Legal Advertising	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Other Current Charges	\$90	\$61	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214
Office Supplies	\$13	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$19,832	\$8,138	\$6,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,055
<u>Maintenance:</u>													
Field Operations	\$884	\$884	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,652
Property Insurance	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
Landscape Maintenance	\$3,061	\$3,061	\$3,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,184
Landscape Contingency	\$0	\$0	\$1,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550
Irrigation Repairs	\$0	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$730
Lake Maintenance	\$1,945	\$1,945	\$1,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,835
Lake Contingency	\$1,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,477
Utility Service	\$1,257	\$1,313	\$1,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,836
Street Lights	\$3,071	\$3,071	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,212
Common Area Maintenance	\$794	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,071
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	\$13,158	\$11,281	\$11,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,216
Total Expenditures	\$32,990	\$19,419	\$17,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,271
Excess Revenues/(Expenditures)	(\$32,989)	\$14,632	\$48,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,941

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	\$191,294	
RESERVE FUND BALANCE	\$190,859	
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)
LESS: PRINCIPAL PAYMENT 5/1/21		(\$190,000)
CURRENT BONDS OUTSTANDING		\$3,810,000

B.

7

C.

Heritage Park

Community Development District

Summary of Invoices

November 10, 2021 to January 11, 2022

Fund	Date	Check No.'s	Amount
General Fund	11/16/21	3010-3014	\$ 12,280.39
	11/23/21	3015	\$ 794.29
	11/30/21	3016	\$ 71.80
	12/7/21	3017-3018	\$ 6,758.28
	12/14/21	3019-3022	\$ 5,975.07
	1/5/22	3023-3027	\$ 7,770.21
	1/10/22	3028	\$ 5,640.15
			<hr/>
			\$ 39,290.19
Payroll	<u>November 2021</u>		
	Joanne B. Wharton	50426	\$ 184.70
	Kenneth K. Kinnecom	50427	\$ 184.70
	Mark J. Masley	50428	\$ 184.70
	Robert L. Curran Jr.	50429	\$ 184.70
	Thomas V. Ferry	50430	\$ 184.70
			<hr/>
			\$ 923.50
			<hr/>
			\$ 40,213.69

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/16/21	00042	10/28/21 70251	202110 320-53800-46300	AQUATIC WEED CTRL OCT21	*	1,945.00	
				FUTURE HORIZONS, INC.			1,945.00 003010
11/16/21	00002	11/01/21 489	202111 310-51300-34000	MANAGEMENT FEES NOV21	*	4,386.25	
		11/01/21 489	202111 310-51300-49200	WEBSITE ADMIN NOV21	*	100.00	
		11/01/21 489	202111 310-51300-35100	INFORMATION TECH NOV21	*	100.00	
		11/01/21 489	202111 310-51300-31300	DISSEMINATION FEE NOV21	*	83.33	
		11/01/21 489	202111 310-51300-51000	OFFICE SUPPLIES	*	.39	
		11/01/21 489	202111 310-51300-42000	POSTAGE	*	69.19	
		11/01/21 489	202111 310-51300-42500	COPIES	*	3.15	
		11/01/21 489	202111 310-51300-41000	TELEPHONE	*	43.61	
		11/01/21 490	202111 320-53800-12000	CONTRACT ADMIN NOV21	*	884.08	
				GOVERNMENTAL MANAGEMENT SERVICES			5,670.00 003011
11/16/21	00001	10/31/21 125772	202109 310-51300-31500	BD MTG/SUPERVISOR PMT/AGD	*	1,474.38	
				HOPPING, GREEN & SAMS			1,474.38 003012
11/16/21	00021	11/15/21 47014	202110 310-51300-31100	ATLANTIC PIPE-CCTV SRVC	*	129.52	
				PROSSER, INC			129.52 003013
11/16/21	00043	11/01/21 STAUG 28	202111 320-53800-46200	LANDSCAPE MAINT NOV21	*	3,061.49	
				YELLOWSTONE LANDSCAPE			3,061.49 003014
11/23/21	00002	11/11/21 491	202110 320-53800-46400	RMV DEBRIS/PAINT POSTS	*	776.10	
		11/11/21 491	202110 320-53800-46400	PAINT BRUSHES/BLACK PAINT	*	18.19	
				GOVERNMENTAL MANAGEMENT SERVICES			794.29 003015
11/30/21	00014	11/09/21 3385344-	202111 310-51300-48000	NOT.OF MEETING 11/18/21	*	71.80	
				THE ST.AUGUSTINE RECORD			71.80 003016
				HERT HERITAGE PARK TVISCARRA			

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
1/05/22	00021	12/14/21 47198	202111 310-51300-31100	BI-MONTHLY CDD MTG/EMAILS	*	142.40	
				PROSSER, INC			142.40 003026
1/05/22	00043	12/22/21 STAUG 30	202111 320-53800-46100	MTHLY IRRG REPAIRS NOV21	*	730.00	
		12/30/21 STAUG 30	202112 320-53800-46500	RMV 20 DEAD LAKE BNK TREE	*	1,550.00	
		1/01/22 STAUG 30	202201 320-53800-46200	LANDSCAPE MAINT JAN22	*	3,061.49	
				YELLOWSTONE LANDSCAPE			5,341.49 003027
1/10/22	00002	1/01/22 495	202201 310-51300-34000	MANAGEMENT FEES JAN22	*	4,386.25	
		1/01/22 495	202201 310-51300-49200	WEBSITE ADMIN JAN22	*	100.00	
		1/01/22 495	202201 310-51300-35100	INFORMATION TECH JAN22	*	100.00	
		1/01/22 495	202201 310-51300-31300	DISSEMINATION FEE JAN22	*	83.33	
		1/01/22 495	202201 310-51300-51000	OFFICE SUPPLIES	*	.21	
		1/01/22 495	202201 310-51300-42000	POSTAGE	*	68.75	
		1/01/22 495	202201 310-51300-42500	COPIES	*	17.53	
		1/01/22 496	202201 320-53800-12000	CONTRACT ADMIN JAN22	*	884.08	
				GOVERNMENTAL MANAGEMENT SERVICES			5,640.15 003028
TOTAL FOR BANK A						39,290.19	
TOTAL FOR REGISTER						39,290.19	

HERT HERITAGE PARK TVISCARRA

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

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

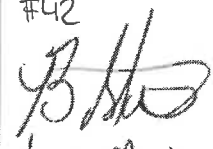
INVOICE

Invoice Number: 70251
 Invoice Date: Oct 28, 2021
 Page: 1

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

Ship to:
Aquatic Weed Control Services


Customer ID	Customer PO	Payment Terms	
Heritage04		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		11/27/21

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of <u>October</u> #42  10-29-21 LAKE MAINT. 001.320.53800.46300	1,945.00	1,945.00
Subtotal				1,945.00
Sales Tax				
Freight				
Total Invoice Amount				1,945.00
Payment/Credit Applied				
TOTAL				1,945.00

Check/Credit Memo No:

Overdue Invoices are subject to finance charges.

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 489**Invoice Date:** 11/1/21**Due Date:** 11/1/21**Case:****P.O. Number:****Bill To:**

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

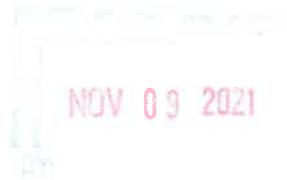
Description	#2	Hours/Qty	Rate	Amount
Management Fees - November 2021	316.517.34		4,386.25	4,386.25
Website Administration - November 2021	492		100.00	100.00
Information Technology - November 2021	351		100.00	100.00
Dissemination Agent Services - November 2021	313		83.33	83.33
Office Supplies	51		0.39	0.39
Postage	42		69.19	69.19
Copies	425		3.15	3.15
Telephone	41		43.61	43.61
Total				\$4,785.92
Payments/Credits				\$0.00
Balance Due				\$4,785.92

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

Invoice

Invoice #: 490
Invoice Date: 11/1/21
Due Date: 11/1/21
Case:
P.O. Number:

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



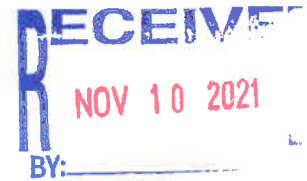
Description	Hours/Qty	Rate	Amount
Contract Administration - November 2021		884.08	884.08
#2			
320-538-12			
Total			\$884.08
Payments/Credits			\$0.00
Balance Due			\$884.08

pmw
11.5.21

Hopping Green & Sams

Attorneys and Counselors

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



===== STATEMENT =====

October 31, 2021

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

Bill Number 125772
Billed through 09/30/2021

#1
210-913-715

General Representation

HPARK 00001 WSH

FOR PROFESSIONAL SERVICES RENDERED

09/01/21	CEL	Research regarding Supervisor meeting attendance and payment.	0.30 hrs
09/02/21	CEL	Research meeting action items.	0.20 hrs
09/10/21	WSH	Review agenda and prepare for Board meeting.	0.40 hrs
09/15/21	WSH	Prepare for Board meeting; research issue regarding virtual attendance.	0.60 hrs
09/16/21	WSH	Prepare for and participate in Board meeting.	2.50 hrs

Total fees for this matter \$1,380.00

DISBURSEMENTS

Travel	86.27
Travel - Meals	8.11

Total disbursements for this matter \$94.38

MATTER SUMMARY

Eldred, Carl	0.50 hrs	310 /hr	\$155.00
Haber, Wesley S.	3.50 hrs	350 /hr	\$1,225.00

TOTAL FEES	\$1,380.00
TOTAL DISBURSEMENTS	\$94.38

TOTAL CHARGES FOR THIS MATTER **\$1,474.38**

BILLING SUMMARY

Eldred, Carl	0.50 hrs	310 /hr	\$155.00
Haber, Wesley S.	3.50 hrs	350 /hr	\$1,225.00

TOTAL FEES	\$1,380.00
TOTAL DISBURSEMENTS	\$94.38

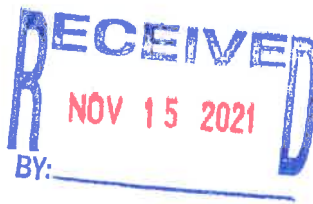
=====

TOTAL CHARGES FOR THIS BILL

\$1,474.38

Please include the bill number with your payment.

PROSSER



November 15, 2021

Project No: 104022.01

Invoice No: 47014

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
Atlantic Pipe - E-mails/Call regarding payment of CCTV services. This was already paid. Their records were incorrect regarding outstanding bill.

Professional Services from October 1, 2021 to October 31, 2021

Professional Personnel

	Hours	Rate	Amount	
Sr. Engineer/Resident Engineer	.75	150.00	112.50	
Totals	.75		112.50	
Total Labor				112.50

Reimbursable Expenses

Blueprints/Reproduction			14.80	
Total Reimbursables	1.15 times		14.80	17.02
Total this Invoice				\$129.52

#21
30-57-711



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
STAUG 282249	11/1/2021
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 1, 2021

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly <u>Landscape Maintenance</u> <u>November 2021</u>	\$3,061.49

Invoice Total \$3,061.49

Excellence
#43rd
B. H. 10-27-21
/LANDSCAPE MAINT.
001.320.53800.46200
OCT 27 2021
BY: [Signature]
IN COMMERCIAL LANDSCAPING

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 #: 491

Invoice Date: 11/11/21

Due Date: 11/11/21

Case:

P.O. Number:

Bill To:Heritage Park CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092**RECEIVED**
NOV 18 2021
BY: _____

#2

Description	Hours/Qty	Rate	Amount
Facility Maintenance October 1 - October 31, 2021		776.10	776.10
Maintenance Supplies		18.19	18.19
<i>B. H. 11-15-21</i> <i>Common AREA MAINT. - \$794.29</i> <i>001.320.53800.46400</i>			
Total			\$794.29
Payments/Credits			\$0.00
Balance Due			\$794.29

RMW
11/17/21

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF OCTOBER 2021

Date	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
10/14/21	5	D.J.	Removed debris from lake banks, waters edge and outfall structures
10/27/21	6.5	D.J.	Removed debris from lake banks, waters edge and outfall structures
10/27/21	8.5	J.S.	Removed no fishing signs, painted posts, re-installed all signs

TOTAL	<u>20</u>
--------------	-----------

MILES	<u>171</u>
--------------	------------

*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 11/05/21

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HP				
HERITAGE PARK				
	10/27/21	Flat Paint Brushes (3)	4.42	J.S.
	10/27/21	Painters Touch Gloss Black	13.78	J.S.
		TOTAL	<u>\$18.19</u>	

Tue, Nov 9, 2021
8:11:05AM

Legal Ad Invoice

The St. Augustine Record

Send Payments to:
The St. Augustine Record Dept 1261
PO BOX 121261
Dallas, TX 75312-1261

Acct: 15656
Phone: 9049405850
E-Mail:
Client: HERITAGE PARK COMM DEVELOP

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

City: SAINT AUGUSTINE State: FL Zip: 32092

Ad Number: 0003385344-01 Caller: Sarah Sweeting Paytype: BILL
Start: 11/09/2021 Issues: 1 Stop: 11/09/2021
Placement: SA Legals Rep: Melissa Rhinehart
Copy Line: NOTICE OF MEETING HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT The regular meeting of the Board of S

Lines 46
Depth 4.00
Columns 1
Price \$71.80

#14
310-37-48

NOTICE OF MEETING HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors (the "Board") of the Heritage Park Community Development District is scheduled to be held on Thursday, November 18, 2021 at 11:00 a.m. at the Heritage Park Amenity Center, located at 225 Heffernon Drive, St. Augustine, Florida 32084. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (and phone (904) 940-5850). This meeting may be continued to a date, place and time certain, to be announced at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

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

James Oliver
District Manager
3385344, Nov. 9, 2021

RECEIVED
NOV 30 2021
BY:

RECEIVED
NOV 16 2021

THE ST. AUGUSTINE RECORD
Affidavit of Publication

HERITAGE PARK COMM DEVELOPMENT
475 W TOWN PLACE, STE 114

SAINT AUGUSTINE, FL 32092

ACCT: 15656
AD# 0003385344-01

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 11/18/21 was published in said newspaper in the issue dated 11/09/2021.

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.

NOTICE OF MEETING
HERITAGE PARK
COMMUNITY DEVELOPMENT
DISTRICT

The regular meeting of the Board of Supervisors (the "Board") of the Heritage Park Community Development District is scheduled to be held on Thursday, November 18, 2021 at 11:00 a.m. at the Heritage Park Amenty Center, located at 225 Heffern Drive, St. Augustine, Florida 32084. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (and phone (904) 940-6850). This meeting may be continued to a date, place and time certain, to be announced at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

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

James Oliver
District Manager
33853-44, Nov. 9, 2021

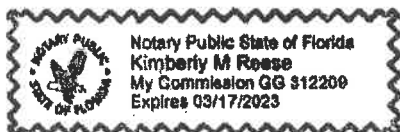
Sworn to (or affirmed) and subscribed before me by means of

☒ physical presence or
☐ online notarization

this _____ day of _____ NOV 09 2021

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

Kimberly M. Reese
(Signature of Notary Public)



Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 492**Invoice Date:** 12/1/21**Due Date:** 12/1/21**Case:****P.O. Number:****Bill To:**

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



Description	#2	Hours/Qty	Rate	Amount
Management Fees - December 2021	210.534		4,386.25	4,386.25
Website Administration - December 2021	442		100.00	100.00
Information Technology - December 2021	251		100.00	100.00
Dissemination Agent Services - December 2021	313		83.33	83.33
Office Supplies	51		12.65	12.65
Postage	42		1.95	1.95
Copies	425		74.10	74.10
Total				\$4,758.28
Payments/Credits				\$0.00
Balance Due				\$4,758.28

Grau and Associates

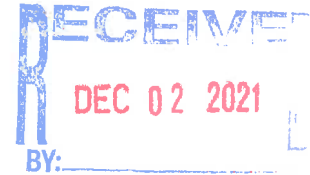
951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 21738
Date 12/02/2021



SERVICE	AMOUNT
Audit FYE 09/30/2021	\$ 2,000.00
Current Amount Due	\$ 2,000.00

#3
Fy21 Audit Services Nov21
710-913.322

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.

Future Horizons, Inc.

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

INVOICE

Invoice Number: 70633
Invoice Date: Nov 30, 2021
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		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		12/30/21

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of November \$42 B. Steff 11-30-21 LAKE MAINT. 001.320.53800.46300	1,945.00	1,945.00
Subtotal				1,945.00
Sales Tax				
Freight				
Total Invoice Amount				1,945.00
Payment/Credit Applied				
TOTAL				1,945.00

Check/Credit Memo No:

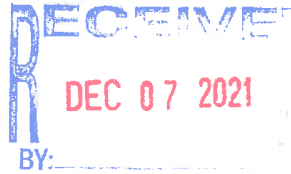
Overdue Invoices are subject to finance charges.

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

Invoice

Invoice #: 493
Invoice Date: 12/1/21
Due Date: 12/1/21
Case:
P.O. Number:

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



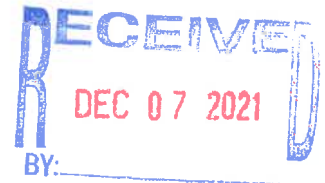
Description	#2	Hours/Qty	Rate	Amount
Contract Administration - December 2021	320-538-02		884.08	884.08
			Total	\$884.08
			Payments/Credits	\$0.00
			Balance Due	\$884.08

RAW
12, 7, 21

Hopping Green & Sams

Attorneys and Counselors

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



===== STATEMENT =====

November 12, 2021

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

Bill Number 126218
Billed through 11/12/2021

#1
310.517.315

General Representation

HPARK 00001 WSH

FOR PROFESSIONAL SERVICES RENDERED

10/15/21	JLG	Receive and review Florida DEO special district update form.	0.10 hrs
10/28/21	WSH	Review and respond to correspondence regarding resident failure to remove encumbrance on CDD property.	0.20 hrs
Total fees for this matter			\$84.50

MATTER SUMMARY

Gillis, Jennifer L. - Paralegal	0.10 hrs	145 /hr	\$14.50
Haber, Wesley S.	0.20 hrs	350 /hr	\$70.00

TOTAL FEES \$84.50

TOTAL CHARGES FOR THIS MATTER \$84.50

BILLING SUMMARY

Gillis, Jennifer L. - Paralegal	0.10 hrs	145 /hr	\$14.50
Haber, Wesley S.	0.20 hrs	350 /hr	\$70.00

TOTAL FEES \$84.50

TOTAL CHARGES FOR THIS BILL \$84.50

Please include the bill number with your payment.

**Bill To:**

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

Property Name: Heritage Park CDD

INVOICE

INVOICE #	INVOICE DATE
STAUG 299920	12/1/2021
TERMS	PO NUMBER
Net 30	

Remit To:

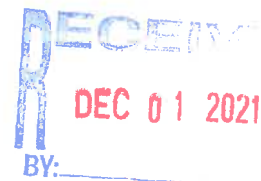
Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: December 31, 2021

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly <u>Landscape Maintenance</u> <u>December 2021</u>	\$3,061.49

#43.
320-378-462



Invoice Total **\$3,061.49**

Excellence
IN COMMERCIAL LANDSCAPING

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



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

December 21, 2021

Heritage Park Community Development District
250 International Parkway Suite 280
Lake Mary, FL 32746
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 2021 Real Estate, Tangible Personal Property, Railroad and Non Ad Valorem notices is as follows:

Postage Due: \$ 64.34

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 100
PONTE VEDRA BEACH, FL 32082

Future Horizons, Inc.

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

Voice: 800-882-1187

Fax: 904-692-1193

INVOICE

Invoice Number: 71091

Invoice Date: Dec 31, 2021

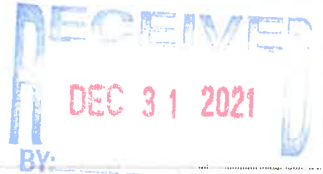
Page: 1

Bill To:

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

Ship to:

Aquatic Weed
Control Services



Customer ID	Customer PO	Payment Terms	
Heritage04		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		1/30/22

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control #42	Aquatic Weed Control services in Heritage Park for the month of <u>December</u> <i>PAID 12-30-21</i> <i>LAKE MAINT.</i> <i>001.320.53800.46300</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.

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 494

Invoice Date: 12/13/21

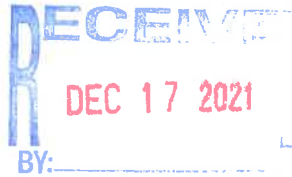
Due Date: 12/13/21

Case:

P.O. Number:

Bill To:

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



Description	Hours/Qty	Rate	Amount
Facility Maintenance November 1 - November 30, 2021 <i>B Dept 12-15-21</i> <i>Common Area Maint. - \$276.98</i> <i>001.320.53800.46400</i>		276.98	276.98
Total			\$276.98
Payments/Credits			\$0.00
Balance Due			\$276.98

RAW
12.17.21

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF NOVEMBER 2021

Date	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
11/5/21	7.1	D.J.	Removed debris from lake banks and waters edge, checked and cleaned outfall structures
TOTAL	<u>7.1</u>		
MILES	<u>64</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

PROSSER

December 14, 2021

Project No: 104022.01

Invoice No: 47198

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
Prep for bi-monthly CDD meeting; e-mails with Jim Oliver.

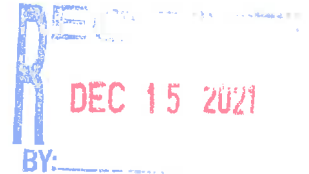
Professional Services from November 1, 2021 to November 30, 2021

Professional Personnel

	Hours	Rate	Amount	
Sr. Engineer/Resident Engineer	.75	150.00	112.50	
Totals	.75		112.50	
Total Labor				112.50

Reimbursable Expenses

Blueprints/Reproduction			26.00	
Total Reimbursables	1.15 times	26.00		29.90
	Total this Invoice			\$142.40



#21
3093711



YELLOWSTONE LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
STAUG 308369	12/22/2021
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

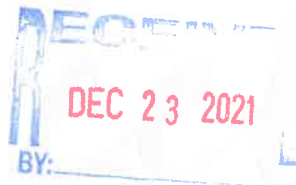
Property Name: Heritage Park CDD

Invoice Due Date: January 21, 2022

Invoice Amount: \$730.00

Description	Current Amount
Monthly Irrigation Inspection Repairs 11-21 Irrigation Repairs	\$730.00

Invoice Total \$730.00



JB Dept 12-22-21
Landscape Maint. Contingency
001.320.53800.46500

#47
320.538461

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

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



YELLOWSTONE LANDSCAPE

Bill To:

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

Property Name: Heritage Park CDD

INVOICE

INVOICE #	INVOICE DATE
STAUG 309648	12/30/2021
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: January 29, 2022

Invoice Amount: \$1,550.00

Description	Current Amount
Lake Bank Dead Tree Removal (Lake 700)	
Plant Installation	\$1,550.00



Invoice Total \$1,550.00

#43
B. Hupl 12-30-21
LANDSCAPE CONTINGENCY
001.320.53500.96500

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

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



YELLOWSTONE LANDSCAPE

Bill To:

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

Property Name: Heritage Park CDD

INVOICE

INVOICE #	INVOICE DATE
STAUG 309683	1/1/2022
TERMS	PO NUMBER
Net 30	

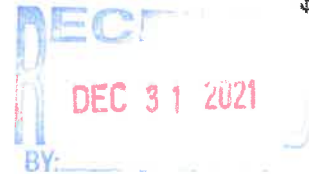
Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: January 31, 2022

Invoice Amount: \$3,061.49

Description	Current Amount
Monthly <u>Landscape Maintenance</u> <u>January 2022</u>	\$3,061.49



Invoice Total \$3,061.49

#43
B. H. 12-30-21
LANDSCAPE MAINT
001.320.53800.46200

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

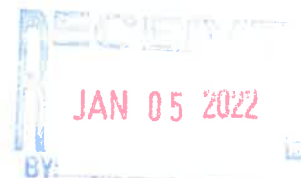
Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 495**Invoice Date:** 1/1/22**Due Date:** 1/1/22**Case:****P.O. Number:****Bill To:**

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



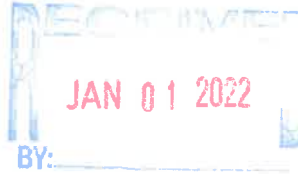
Description	#2	Hours/Qty	Rate	Amount
Management Fees - January 2022	310 513.74		4,386.25	4,386.25
Website Administration - January 2022	492		100.00	100.00
Information Technology - January 2022	381		100.00	100.00
Dissemination Agent Services - January 2022	313		83.33	83.33
Office Supplies	81		0.21	0.21
Postage	42		68.75	68.75
Telephone	425		17.53	17.53
Total				\$4,756.07
Payments/Credits				\$0.00
Balance Due				\$4,756.07

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

Invoice

Invoice #: 496
Invoice Date: 1/1/22
Due Date: 1/1/22
Case:
P.O. Number:

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



Description	#2	Hours/Qty	Rate	Amount
Contract Administration - January 2022	320-538-12		884.08	884.08
Total				\$884.08
Payments/Credits				\$0.00
Balance Due				\$884.08

Row
1,6,22