

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

*August 7, 2025*

## *AGENDA*

# Heritage Park Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

***District Website: [www.heritageparkcdd.com](http://www.heritageparkcdd.com)***

---

July 31, 2025

Board of Supervisors  
Heritage Park Community Development District

Dear Board Members:

The Audit Committee Meeting of the Board of Supervisors of the Heritage Park Community Development District Meeting is scheduled for **Thursday, August 7, 2025, at 1:00 p.m. at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084.** Immediately following will be the regular business meeting.

## **Audit Committee Meeting**

- I. Roll Call
- II. Review and Ranking of Proposals Received in Response to the RFP
  - A. Berger, Toombs, Elam, Gaines & Frank
  - B. Grau & Associates
- III. Other Business
- IV. Adjournment

## **Regular Meeting**

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the May 29, 2025, Meeting
- IV. Acceptance of the Minutes of the May 29, 2025 Audit Committee Meeting

- V. Consideration of Proposals for Vacant Parcel
  - A. Insecticide (*will be sent under separate cover*)
  - B. Hedge Trimming
- VI. Consideration of Committee Rankings of Proposals to Perform the Audit for Fiscal Year 2025
- VII. Public Hearing Adopting the Budget for Fiscal Year 2026
  - A. Consideration of Resolution 2025-10, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2026
  - B. Consideration of Resolution 2025-11, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2026
- VIII. Staff Reports
  - A. Attorney
  - B. Engineer
    - 1. Consulting Engineer Report
    - 2. Stormwater Report
  - C. Manager
    - 1. Discussion of Fiscal Year 2026 Meeting Schedule
    - 2. Goals & Objectives
  - D. Operations Manager
    - 1. Report
- IX. Audience Comments
- X. Supervisors Requests
- XI. Financial Reports
  - A. Balance Sheet and Statement of Revenues & Expenditures
  - B. Assessment Receipt Schedule
  - C. Approval of Check Register
- XII. Next Scheduled Meeting – September 25, 2025 @ 1:00 p.m.
- XIII. Adjournment



## *SECOND ORDER OF BUSINESS*

**Heritage Park Community Development District**  
Auditor Selection Evaluation Criteria

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

*A.*

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

---

**PROPOSED BY:**

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

---

600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

Maritza Stonebraker, CPA, Director

**DATE OF PROPOSAL:**

July 24, 2025

## **TABLE OF CONTENTS**

<b><u>DESCRIPTION OF SECTION</u></b>	<b><u>PAGE</u></b>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-16
B. Fee Schedule	17
C. Scope of Work to be Performed	17
D. Resumes	18-33
E. Peer Review Letter	34
Instructions to Proposers	35-36
Evaluation Criteria	37



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

July 24, 2025

Heritage Park Community Development District  
Governmental Management Services  
475 west Twon Place, Suite 114  
St. Augustine, FL 32092

Dear District Manager:

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

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

## **Experience**

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



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

Heritage Park Community Development District  
July 24, 2025

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

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

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

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

Very truly yours,

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

## PROFILE OF THE PROPOSER

### Description and History of Audit Firm

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

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

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

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

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

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



## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	1
Senior/Supervisor Accountants (1 CPA)	4
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

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

## **Professional Staff Resources (Continued)**

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

## **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE**

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

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

## **Continuing Professional Education**

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

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

### Quality Control Program

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

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

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

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

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

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

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

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

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

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

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

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

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

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

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

Florida Green Finance Authority  
Jeff Walker, Special District Services  
(561) 630-4922

South Village Community Development District  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

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

Habitat Community Development  
District  
Cal Teague, Premier District Management  
(239) 690-7100 ext 101

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

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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



## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

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

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District  
Healthy Start Coalition

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

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

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

#### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

#### Municipalities

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

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

### Schools and Colleges

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

### State and County Agencies

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,200 for the year ended September 30, 2025, \$4,410 for the year ended September 30, 2026, \$4,630 for the year ended September 30, 2027, \$4,860 for the year ended September 30, 2028, and \$5,100 for the year ended September 30, 2029. In addition, if a bond issuance occurs during the fiscal year, there will be an additional fee per issuance. The fee is contingent upon the financial records and accounting systems of Heritage Park Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Heritage Park Community Development District as of September 30, 2025, 2026, 2027, 2028, and 2029. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 31 years experience

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

#### **Professional Experience**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 14 years total experience

#### **Education**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Director – 11 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Director – 9 years

#### **Education**

- ♦ Indian River State College, B.S. – Accounting

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

- ♦ Member of the American Institute of Certified Public Accountants
- ♦ Member of the Florida Institute of Certified Public Accountants
- ♦ Affiliate of the Government Finance Officers Association

#### **Professional Experience**

- ♦ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ♦ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ♦ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Director – 11 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

#### **Professional Experience**

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 34 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

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

##### **Non-Profits:**

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

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Paul Daly**

Senior Accountant – 12 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Bryan Snyder**

Senior Accountant – 10 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Tifanee Terrell, CPA**

Senior Accountant – 4 years

**Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Dylan Dixon**

Senior Accountant – 3 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Brennen Moore**

Staff Accountant – 2 years

**Education**

- ♦ Indian River State College, B.S. – Accounting

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Katie Gifford**

Staff Accountant – 2 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Rayna Zicari**

Staff Accountant – 2 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Deandre McFadden**

Staff Accountant

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

#### Report on the Firm's System of Quality Control

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

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



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

**District Auditing Services for Fiscal Year 2025, 2026, 2027, 2028 and 2029**  
St. Johns County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Proposals must be received no later than Thursday, July 24, 2025, at 12 p.m., to the District Recording Secretary, Sarah Sweeting by e-mail at [ssweeting@gmsnf.com](mailto:ssweeting@gmsnf.com). Proposer is responsible for confirming its proposal is received by District Recording Secretary.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) electronic copy (PDF only) of the Proposal Documents, and other requested attachments, if any, by the date, time, and method indicated herein. Proposer is responsible for confirming its proposal is received by District Recording Secretary. The District Recording Secretary is available at [ssweeting@gmsnf.com](mailto:ssweeting@gmsnf.com).

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

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

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



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

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

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

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the Proposal Documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

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

**2. Proposer's Experience. (20 Points)**

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

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

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

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

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

**5. Price. (20 Points)\*\*\***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**Total (100 Points)**

\*\*\*Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

*B.*



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **HERITAGE PARK**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: July 24, 2025  
12:00PM

**Submitted to:**

Heritage Park  
Community Development District  
c/o District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Table of Contents**

## **Page**

EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES .....	17
SUPPLEMENTAL INFORMATION .....	19



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 24, 2025

Heritage Park Community Development District  
c/o District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# Grau's Focus and Experience

## Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

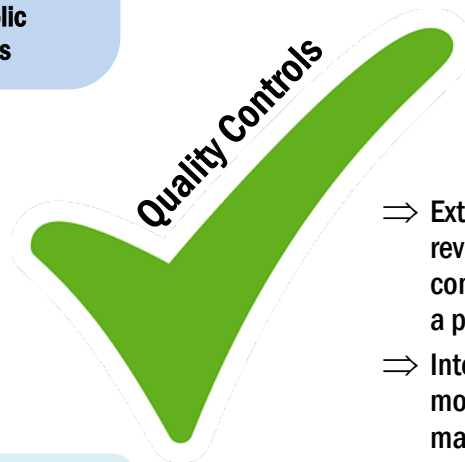
Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

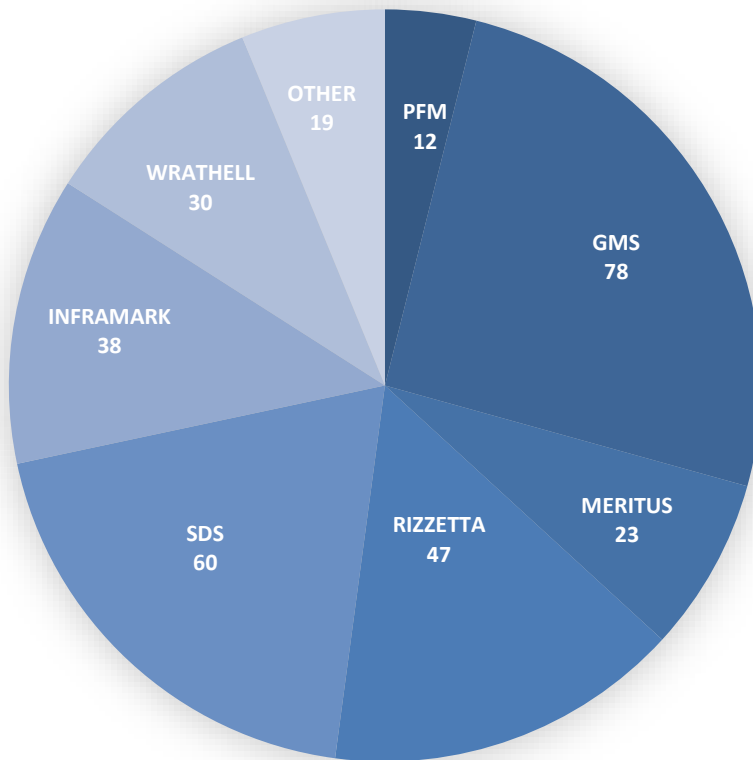
**Review Number: 594791**

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

#### **David Caplivski, CPA (Partner)**

Years Performing Audits: 13+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



## Antonio 'Tony' J. Grau, CPA

### Partner

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

---

#### Experience

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

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

#### Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

---

#### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

#### Professional Associations/Memberships

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

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)





# David Caplivski, CPA/CITP, Partner

Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

## Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

## Education

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

## Certifications and Certificates

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

## Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

## Professional Associations

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

### Dunes Community Development District

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

---

### Two Creeks Community Development District

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

---

### Journey's End Community Development District

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

---

# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

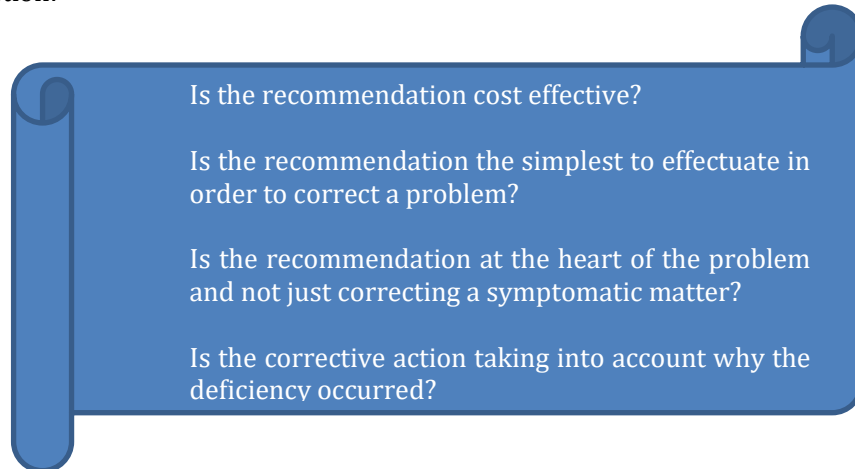
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,300
2026	\$3,400
2027	\$3,500
2028	\$3,600
2029	<u>\$3,700</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$17,500</u></b>

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

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

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

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

### *THIRD ORDER OF BUSINESS*

MINUTES OF MEETING  
HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heritage Park Community Development District was held on Thursday, May 29, 2025 at 1:00 p.m. at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084.

Present and constituting a quorum were:

Thomas Ferry	Chairman
Robert Curran	Vice Chairman
Joanne Wharton	Supervisor
Judith Kinnecom	Supervisor
Louis Pingotti	Supervisor

Also present were:

Jim Oliver	District Manager
Kyle Magee	District Counsel
Ryan Stilwell ( <i>via phone</i> )	District Engineer
Matt Biagetti	GMS
Jeff Johnson	Operations Manager
Residents	

*The following is a summary of the actions taken at the May 29, 2025 regular Board of Supervisors meeting of the Heritage Park Community Development District.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order at 1:05 p.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comment**

A Resident pointed out that the light at the corner of Hidden Wood Lane and Pine Arbor Circle, was out for almost two years. Mr. Oliver would report it to Florida, Power & Light (FPL).

**THIRD ORDER OF BUSINESS****Approval of the Minutes of the March 27, 2025 Meeting**

Mr. Oliver presented the minutes of the March 27, 2025 meeting, which were included in the agenda package. Mr. Ferry questioned the status of the Ag Center with the University of Florida. Ms. Wharton stated that she spoke with them several times and was still waiting to hear back from Mr. Tim Wilson.

On MOTION by Ms. Wharton seconded by Ms. Kinnecom with all in favor the Minutes of the March 27, 2025 Meeting were approved as presented.

**FOURTH ORDER OF BUSINESS****Consideration of Proposals****A. Revised Proposal for Maintenance of Vacant Parcel**

Mr. Oliver presented a revised proposal from Yellowstone for maintenance of the vacant parcel in the amount of \$495 per month, which was included in the agenda package. Mr. Johnson reported that he went back to Yellowstone and spoke with them about a price reduction and they provided a revised proposal. Ms. Wharton noted that it was much better. Mr. Johnson indicated that they would do straight mowing for \$495, but if the Board wanted insecticides, they could do two applications per year for \$627. Ms. Wharton pointed out that this was strictly for ants and did not think it was necessary. Mr. Curran disagreed, as there were ants along the sidewalk and felt that they needed to address it before it gets out of control. Mr. Ferry asked if there was an estimate from another company. Mr. Johnson could get one at the Board's request, but \$627 was the average. Ms. Wharton believed that the HOA was incurring a large part of the cost and preferred to wait until next year, so it was in the budget. Mr. Ferry requested that Mr. Johnson obtain an additional proposal for insecticide application. Ms. Wharton asked if it included any bush trimming. Mr. Johnson confirmed that all it included was the mowing. Ms. Wharton pointed out that it would be mowed one time per month, versus every five to seven days. Mr. Johnson indicated that it would fluctuate throughout the year, as Yellowstone sets their own schedule. Ms. Wharton requested a price to trim the bushes twice per year, as she did not want the ones by the parking lot to get out of hand. Mr. Ferry suggested having the HOA's landscaper trim the hedges. Ms. Wharton did not want to mix what the HOA was doing and what the CDD was doing. Mr. Pingotti suggested obtaining a price from Vertigo. Mr. Johnson would obtain a price from Vertigo for bush trimming.

- **Yellowstone for Fiscal Year 2026 (Item 4C)**

Ms. Wharton asked if the proposal included the vacant parcel. Mr. Oliver confirmed that it was for mowing and irrigation. Mr. Ferry felt that for the price of \$44,915, they would cut the hedges. Mr. Johnson asked if the Board wanted him to obtain a bid from Vertigo. Ms. Wharton was happy with Yellowstone, felt that they did a good job and their price was reasonable for what they were doing, but it did not hurt to have another quote, such as from Southern Horticulture, that maintained commercial properties. Ms. Kinnecom did not want another bid as Yellowstone did a great job. Regarding the mowing for the vacant parcel, Ms. Wharton was amenable to approving the price.

Ms. Wharton MOVED to approve the proposal with Yellowstone for mowing of the vacant parcel in the amount of \$495 per month and Ms. Kinnecom seconded the motion.
---

Mr. Pingotti preferred to include the bush trimming with the mowing, as it was costly to do it separately. Ms. Wharton pointed out that they would do the entire package next year, as they had not budgeted for it yet, as she wanted to keep the cost down to the minimum for the first year, until they reviewed the budget. Mr. Johnson suggested entering into the contract for the mowing and addressing the bushes the first part of next year. Ms. Wharton felt that the CDD had a responsibility to approve paying Yellowstone for what they were doing right now. In the meantime, Mr. Johnson would obtain a proposal for the bush trimming and re-assess it next year. Mr. Magee pointed out that there could be an amendment to the mowing contract to add the bush trimming.

On VOICE VOTE with all in favor the proposal with Yellowstone for mowing of the vacant parcel in the amount of \$495 per month was approved.
--

Mr. Magee would prepare an amendment and Mr. Johnson would obtain proposals from Vertigo and Yellowstone for bush trimming and spraying for bugs and weeds.

**B. Future Horizons for Fiscal Year 2026**

Mr. Oliver presented a proposal from Future Horizons for pond maintenance for Fiscal Year 2026 in the amount of \$23,340. The budgeted amount was \$24,507. Ms. Wharton questioned the last contracted amount, as they were paying \$1,945 per month and there was no increase. Mr. Oliver confirmed that it was the same amount as last year. Ms. Wharton was happy with their services, but recalled discussion about skipping one treatment in November or December, for a savings of \$1,945. Mr. Johnson was supposed to find out if skipping one was detrimental to the health of the lake. Mr. Johnson confirmed that he spoke with Future Horizons and they did not recommend skipping a treatment and proposed skipping a service during the Winter months and making it up in the Summer months, skipping a treatment could cause problems in the ponds. He did everything that he could do, to get them to come up with an option or plan, but Future Horizons felt that it was not a good idea. Ms. Wharton did not have a chance to meet with the pond specialist at the Ag Center. Mr. Johnson indicated that he did research on his own and spoke with a couple of hydroseeding companies on some of the erosion concerns, but they had no availability. Ms. Wharton would continue to contact the pond specialist, as they needed to have some education and introduce different aquatic species or plants into the ponds, to help with the health. Ms. Wharton approved of the proposal, but was hoping to cut back on the herbicide and having an algicide if needed; however, she did not want to do this at this time, as the ponds were healthy.

On MOTION by Ms. Wharton seconded by Ms. Kinnecom with all in favor the proposal with Future Horizons for pond maintenance in the amount of \$23,340 was approved.

**C. Yellowstone for Fiscal Year 2026**

Mr. Oliver presented a proposal from Yellowstone for Fiscal Year 2026 in the amount of \$44,915.16. Ms. Wharton noted on Page 5, there were no annual flower beds on CDD property anymore. Mr. Oliver indicated that it was not on the price list. Ms. Wharton questioned what the CDD paid last time. Mr. Oliver explained that the annual amount was \$39,732, but it did not include the \$5,940 for the vacant parcel. When they discuss the Proposed Budget, this line item must be increased. Mr. Curran recommended staying with Yellowstone, as they were doing a

good job. Ms. Wharton agreed that Yellowstone was doing a good job, as they were responsive. Mr. Johnson would inform Yellowstone.

On MOTION by Mr. Pingotti seconded by Ms. Wharton with all in favor the proposal with Yellowstone for mowing and irrigation including the vacant parcel in the amount of \$44,915.16 was approved.

#### **FIFTH ORDER OF BUSINESS**

#### **Acceptance of Fiscal Year 2024 Draft Audit Report**

Mr. Oliver reported as a unit of government, the CDD was required to have an annual audit conducted each year, by an independent CPA firm, that was selected through the Request for Proposals (RFP) process, in accordance with Chapter 218 of the Florida Statutes. Once this was approved by the Board, it would be provided to the Auditor General within the next week or so, as the deadline was June 30<sup>th</sup>. It was a clean audit, as there were no current or prior year findings or recommendations, the District did not meet the financial emergency conditions described in Section 218.503 of the Florida Statutes and the financial records were in accordance with the standards for the Auditor General of the State of Florida.

On MOTION by Mr. Ferry seconded by Mr. Pingotti with all in favor the Fiscal Year 2024 draft Audit Report was accepted.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2025-09, Approving the Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Date for Adoption (July 24, 2025) *(budget will be sent under separate cover)***

Mr. Oliver presented Resolution 2025-09, approving the Proposed Budget and setting the public hearing for July 24, 2025, which was included in the agenda package. A draft of the budget was provided to the Board under separate cover. The CDD was required to approve a Proposed Budget by June 15<sup>th</sup> of each year, provide it to St. Johns County and hold a public hearing no sooner than 60 days after it was provided to St. Johns County. The approved budget starts the process and eventually there would be a public hearing, at which time the Board would adopt the budget, which he recommended doing before the end of August. The CDD was also



required to certify an Assessment Roll and provide it to the Tax Collector to collect on the Tax Bill that goes out on November 1<sup>st</sup>. Since the Board was approving the budget at this meeting and there needed to be 60 days in between, he recommended that the public hearing be held on August 7<sup>th</sup>. There was Board consensus to hold it on August 7<sup>th</sup>. This budget was considered to be the high watermark. There would be an annual increase in assessments of \$64 for the multi-family. For the largest product, the 85 foot, there would be an assessment increase of \$208 on an annual basis. Last year, assessments were lower because of the bonds. There were no operation and maintenance (O&M) increases for quite a few years. Over the years, there was a build-up of *Carry Forward Surplus*, to help subsidize the budget. The increase was due not having any *Carry Forward Surplus* and due to an increase in the *Capital Reserve Transfer*, from \$40,000 to \$80,000, due to pond bank concerns. There was also a \$7,000 increase for *Gap Reserve Contribution*, on a net basis. They were taking a harder look at electrical costs and what they could do to bring that down.

Ms. Wharton proposed the following budget changes:

- Decreasing *Capital Reserve Transfer* from \$80,000 to \$40,000
- Increasing the *Contingency* from \$5,000 to \$10,000

Ms. Wharton wanted to discuss with the pond maintenance company, not overplanting for aesthetic purposes, as she preferred it to be for erosion control. Mr. Johnson would invite the Field Manager, Mr. Andy Hatton to the next meeting. Ms. Wharton requested that he provide pictures of Pond 1800, as she wanted the plants to break up the water flow, with the use of boards. Mr. Oliver suggested combining *Contingency* and *Operating Reserve* to “*Pond Bank Erosion Control*” and increasing it to \$10,000. Ms. Wharton felt that they could save on electricity and streetlight costs renegotiating their rate with FPL or cutting out lights in the neighborhood section, as these were the most expensive items. Mr. Oliver felt that this was a good start, would make these changes and provide the budget to St. Johns County, as well as providing to the Board early next week and posting to the CDD website.

On MOTION by Mr. Ferry seconded by Mr. Pingotti with all in favor Resolution 2025-09 Approving the Proposed Budget for Fiscal Year 2026 as amended and Setting the Public Hearing for August 7, 2025 at 1:00 p.m., at this location was adopted.
--

Mr. Oliver reported that mailed notices would be sent to all property owners within the District, no later than 20 days before the public hearing, which was in early July. Ms. Wharton requested that *Landscape Maintenance* be increased from \$39,732 to \$46,000.

## **SEVENTH ORDER OF BUSINESS**

### **Acceptance of Audit Committee's Recommendation; Approval of Audit Criteria and Authorization for Staff to Publish an RFP for Auditing Services**

Mr. Oliver recalled that the Board met as an Audit Committee prior to the meeting and approved the evaluation criteria and requested that the Board accept the Audit Committee's recommendations and direct staff to issue the RFP.

On MOTION by Mr. Pingotti seconded by Ms. Wharton with all in favor the approval and release of the Request for Proposals, Selection Criteria, notice and public announcement were approved.

## **EIGHTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Mr. Magee would be working with GMS to send out the mailed budget notices and prepare the necessary resolutions. He would also look into a process for reducing streetlights. While Mr. Magee was checking on the streetlights, Ms. Wharton requested that Mr. Magee look into incentives and if there were any precedents. Ms. Kinnecom voiced concern about being sued if someone gets hurt after they reduced the streetlights. Ms. Wharton indicated that she was not talking about the streetlights on the main road in the common areas, but lights in the neighborhood. Ms. Kinnecom felt this was a bad idea. Ms. Wharton appreciated the feedback.

#### **B. Engineer**

Mr. Stilwell reported that he reviewed some as-builts and the majority of the ponds were dug to their design depth of 8 feet; however, there were a couple that were dug a foot or two deeper. He also verified that the minimum depth on those ponds by Water Management District standards was 6 feet. The Chair mentioned at the last meeting, if a pond was 25% reduced, they were required to re-dredge them. Most of their ponds were under 8 feet. Therefore, if it were to fill in by 2 feet, they would be getting to that minimum depth. Ms. Wharton recalled that the pond they were the most concerned about was Pond 100 and questioned whether anyone looked

at it, to see if it affected the depth of their ponds, as 4 or 6 feet of bank disappeared in places. Mr. Stilwell did not think that they were supposed to look at them, but could send someone out quickly. Ms. Wharton requested that they perform a stick test. Mr. Stilwell suggested that Future Horizons place a measuring stick in the pond.

**C. Manager**

**1. Report on the Number of Registered Voters (1,368)**

Mr. Oliver reported 1,368 registered voters according to the St. Johns County Supervisor of Elections as of April 15, 2025. The District was required to put this on the record.

**2. Annual Form 1 Filing & Annual Ethics Training**

Mr. Oliver reminded the Board Members that their Form 1 was due by July 1<sup>st</sup> and the yearly ethics training was due on December 31<sup>st</sup>. When filing Form 1, Board Members were required to report that the ethics training was completed. Ms. Wharton indicated that she filed her Form 1 and recalled that staff was supposed to find a better class that they could take, as the one that was recommended was horrible. Mr. Magee explained that the free links that were provided, were for all government officials.

**D. Operations Manager**

**1. Report**

**2. Fountain Information**

Mr. Johnson presented the Operations Manager Report, which was included in the agenda package. They ended up replacing the fountain in Pond 200 with a new fountain, as the cost to repair it was significant. The fountain in Pond 300, had a factory defect with the seals. Future Horizons sent the paperwork and have the seals. It would be back up and running by Monday. Ms. Wharton recalled that there was a new power box and the fountain was rebuilt. Mr. Johnson indicated that it was covered under the warranty. Mr. Ferry received a message from someone in the Villas that the fountain in their pond was out and assumed they were referring to this one. Mr. Johnson confirmed that it was out for a while. Ms. Wharton contacted Mr. Johnson about the timer on Pond 1000, which someone was tampering with. Mr. Johnson was looking at it. Ms. Wharton suggested sending the responsible party an electric bill.

**NINTH ORDER OF BUSINESS****Audience Comments**

There being no comments, the next item followed.

**TENTH ORDER OF BUSINESS****Supervisors Requests**

Mr. Ferry reported that fish were dying in a pond in Julington Creek, according to the news. Mr. Johnson confirmed that there was a fish kill, a couple of months ago, when the temperature dropped to 54 degrees. Several communities were affected. The last time this happened, was 10 years ago. This District was not affected. Mr. Pingotti requested that Mr. Johnson check the signage on the pond behind his house, as people were walking around the lake. Mr. Johnson believed that there were two signs on the pond, but would verify.

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

Mr. Oliver presented the Unaudited Financial Statements through April 30, 2025, which were included in the agenda package. The balance in the Capital Reserve Fund was \$120,000. Another \$40,000 would be added during this fiscal year. It was going to be a tight budget, but there was nothing unusual in the General Fund Budget. The District would break even.

**B. Assessment Receipt Schedule**

Mr. Oliver presented the Assessment Receipt Schedule, which was included in the agenda package. Assessments were at 98.62% collected. The last distribution from the Tax Collector would be in the middle of April. The District should be 100% collected, after the tax certificate sale tomorrow at 9:00 a.m.

**C. Approval of Check Register**

Mr. Oliver presented the Check Register for March 1, 2025 to April 30, 2025 in the amount of \$115,226.65, which was included in the agenda package. Ms. Wharton noted a Capital Reserve Fund check that was on auto payment with FPL for \$9,500 and \$5,500 and questioned why the month of April was so high, versus the March bill. Mr. Oliver would find out.

On MOTION by Mr. Ferry seconded by Mr. Curran with all in favor the Check Register for March 1, 2025 to April 30, 2025 in the amount of \$115,226.65 was approved.

**TWELFTH ORDER OF BUSINESS**

**Next Scheduled Meeting – July 24, 2025 @  
1:00 p.m.**

Mr. Oliver stated that the next meeting was scheduled for August 7, 2025 at 1:00 p.m.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

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

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## *FOURTH ORDER OF BUSINESS*

MINUTES OF MEETING  
HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Heritage Park Community Development District was held on Thursday, May 29, 2025 at 1:00 p.m. at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084.

Present were:

Thomas Ferry	Chairman
Robert Curran	Vice Chairman
Joanne Wharton	Supervisor
Judith Kinnecom	Supervisor
Louis Pingotti	Supervisor

Also present were:

Jim Oliver	District Manager
------------	------------------

*The following is a summary of the actions taken at the May 29, 2025 Heritage Park Community Development District Audit Committee meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Showe called the meeting to order at 1:00 p.m. and called the roll. All five audit committee members were present.

**SECOND ORDER OF BUSINESS**

**Review and Selection of Audit RFP  
Criteria**

Ms. Adams recalled that the Board appointed themselves as the Audit Committee. The purpose of this meeting was to approve the Audit Request for Proposals (RFP) criteria, which was required by Chapter 218 of the Florida Statutes and was included in the agenda package. The CDD goes through this process every three to five years. There were five categories: 1) Ability of personnel, 2) Proposers experience, 3) Understanding the scope of work, 4) Ability to

furnish the required services and 5) Price. Once the Board approved the criteria, it would be brought back to the Board of Supervisors, in order to issue the RFP for auditing services.

On MOTION by Ms. Wharton seconded by Mr. Pingotti with all in favor the selection criteria for auditing services was approved.
--

**THIRD ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

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



## *FIFTH ORDER OF BUSINESS*


*B.*

Dear Heritage Park CDD Board,

This letter is concerning the newly acquired lot adjacent to the Heritage Park Amenity Center, and the shrubs along the south east property line that separate it from the property next to it. As a courtesy, **Yellowstone Landscape** will not be increasing the contract price for the trimming of these shrubs.

This does not include the shrubs on the west side of the property along the parking lot. Those shrubs are maintained by the HOA.

Sincerely,

A handwritten signature in black ink, appearing to read "Anna B.", with a stylized flourish at the end.

## *SIXTH ORDER OF BUSINESS*

**Heritage Park Community Development District**  
Auditor Selection Evaluation Criteria

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

## *SEVENTH ORDER OF BUSINESS*

*Heritage Park*  
*Community Development District*



*Approved Budget*  
*FY 2026*  
August 7, 2025



# Table of Contents

1	<u>General Fund</u>
2-4	<u>Narratives</u>
5	<u>Capital Reserve Fund</u>
6	<u>Debt Service Fund Series 2025</u>
7	<u>Amortization Schedule Series 2025</u>
8	<u>Assessment Schedule</u>



**Heritage Park**  
**Community Development District**  
**Approved Budget**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
<b>REVENUES:</b>					
Special Assessments - On Roll	\$ 310,644	\$ 309,581	\$ 1,000	\$ 310,581	\$ 373,592
Interest income	6,000	5,080	2,700	7,780	6,000
Carry Forward Surplus	49,210	-	46,646	46,646	-
<b>TOTAL REVENUES</b>	<b>\$ 365,854</b>	<b>\$ 314,661</b>	<b>\$ 50,346</b>	<b>\$ 365,007</b>	<b>\$ 379,592</b>
<b>EXPENDITURES:</b>					
<b>Administrative</b>					
Supervisor Fees	\$ 6,000	\$ 5,000	\$ 2,000	\$ 7,000	\$ 6,000
FICA Taxes	459	383	153	536	459
Annual Audit	3,500	3,500	-	3,500	3,500
Trustee Fees	4,500	-	-	-	4,500
Dissemination Agent	1,060	353	-	353	-
Arbitrage Rebate	450	450	-	450	450
Engineering	10,000	3,191	6,809	10,000	10,000
Attorney	16,000	3,600	12,400	16,000	16,000
Assessment Administration	7,950	7,950	-	7,950	8,348
Management Fees	62,098	46,573	15,524	62,098	65,203
Information Technology	1,890	1,418	473	1,890	1,985
Website Maintenance	1,260	945	315	1,260	1,323
Telephone	250	192	58	250	250
Postage & Delivery	750	1,963	263	2,227	1,800
Insurance General Liability	8,737	8,494	-	8,494	10,056
Printing & Binding	1,000	4,114	214	4,328	1,200
Legal Advertising	1,350	5,781	323	6,104	1,350
Other Current Charges	1,200	1,497	600	2,097	1,500
Office Supplies	250	335	30	365	375
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 128,879</b>	<b>\$ 95,914</b>	<b>\$ 39,162</b>	<b>\$ 135,076</b>	<b>\$ 134,473</b>
<b>Operations &amp; Maintenance</b>					
Field Management	\$ 12,516	\$ 9,387	\$ 3,129	\$ 12,516	\$ 13,142
Property Insurance	1,080	955	-	955	1,031
Electric	22,500	14,027	4,613	18,640	23,175
Streetlights	49,140	35,228	13,912	49,140	49,764
Landscape Maintenance	39,732	28,380	9,460	37,840	46,000
Landscape Contingency	8,000	1,715	6,285	8,000	8,000
Tree Trimming	5,000	-	5,000	5,000	5,000
Lake Maintenance	24,507	17,505	5,835	23,340	24,507
Lake Contingency	10,000	2,680	7,321	10,000	10,000
Irrigation Repairs	2,500	701	1,799	2,500	2,500
Common Area Maintenance	12,000	3,628	8,372	12,000	12,000
Pond Bank Erosion Control	-	-	-	-	10,000
Contingency	5,000	-	5,000	5,000	-
Operating Reserve	5,000	-	5,000	5,000	-
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>\$ 196,975</b>	<b>\$ 114,205</b>	<b>\$ 75,726</b>	<b>\$ 189,931</b>	<b>\$ 205,119</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 325,854</b>	<b>\$ 210,119</b>	<b>\$ 114,888</b>	<b>\$ 325,007</b>	<b>\$ 339,592</b>
<b>Other Sources/(Uses)</b>					
Capital Reserve Transfer	\$ (40,000)	\$ -	\$ (40,000)	\$ (40,000)	\$ (40,000)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (40,000)</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>\$ (40,000)</b>	<b>\$ (40,000)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 104,542</b>	<b>\$ (104,542)</b>	<b>\$ -</b>	<b>\$ -</b>

**Heritage Park**  
**Community Development District**  
**Budget Narrative**  
**FY 2026**

**REVENUES**

**Special Assessments-Tax Roll**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Interest**

The District will invest surplus funds with US Bank.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meetings in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending meetings.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, review of invoices, and various projects assigned as directed by the Board of Supervisors. The District has contracted Prosser Inc. for these services.

**Arbitrage Rebate**

The District had contracted with AMTEC, an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2013 Special Assessment Refunding Bonds. The 2025 Special Assessments Refunding Bond will not need Arbitrage Calculations because it is under \$5M.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services, LLC for this service on the Series 2013 Special Assessment Refunding Bond. Then new 2025 Special Assessment Refunding and Revenue Bond will not require dissemination because it through a private bank Regions.

**Attorney**

The District's attorney, Kutak Rock LLP, will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Grau & Associates for this service.

**Assessment Administration**

The District's financial advisor, Governmental Management Services, LLC, will provide services including, but not limited to responding to bondholder questions, prepayment analysis, long-term pay-offs, and true-up analysis. This also includes service to bill and collect assessments for annual debt service and operating expenses via direct invoicing or by maintaining the assessment roll and annually levy a Non-Ad Valorem assessment

**Trustee Fees**

The District will pay annual trustee fees for the Series 2025 Special Assessment Refunding Bonds that are deposited with a Trustee at US Bank.

**Management Fees**

The District has contracted with Governmental Management Services, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

**Information Technology**

The District has contracted with Governmental Management Services, LLC for costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

**Website Maintenance**

The District has contracted with Governmental Management Services, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**Heritage Park**  
**Community Development District**  
**Budget Narrative**  
**FY 2026**

**Expenditures - Administrative (continued)**

**Telephone**

Actual charges for conference calls.

**Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

**Legal Advertising**

Advertising of monthly board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required.

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Office Supplies**

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

**Due, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

**Expenditures - Operation & Maintenance**

**Field Management**

District has contracted with Governmental Management Services, LLC to provide onsite field management of contracts for District Services such as landscape and lake maintenance. Services to include weekly site inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

**Property Insurance**

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA) who specializes in providing insurance coverage to governmental agencies.

**Electric**

Projected cost of electric accounts the District maintains with Florida Power & Light for service to the 18 lake fountains at the following locations: Lakes # 100-1800

Description	Monthly	Annual
215 Hefferon Dr.	\$55	\$660
318 Wooded Crossing Circle #Pump	\$65	\$780
1514 E. Red House Branch Rd.	\$60	\$720
360 Wooded Crossing Circle #Pump	\$65	\$780
615 Arbor Park Ct #Pump	\$70	\$840
1007 Arbor Trails CT #Fountain	\$100	\$1,200
1533 E. Red House Branch Rd.	\$130	\$1,560
297 Hefferon Dr # Fountain	\$275	\$3,300
223 Wooded Crossing Cir #Fountain	\$50	\$600
602 E. Red House Branch Rd	\$70	\$840
217 Pine Arbor Cir #Fountain	\$60	\$720
807 Oak Arbor Cir #Pond	\$70	\$840
452 Wooded Crossing Circle #Pump	\$70	\$840
522 Cedar Arbor Ct. Pond 1700	\$80	\$960
700 E Red House Branch Rd #Pump	\$110	\$1,320
150 Pine Arbor Cir #Pump	\$55	\$660
252 Hefferon Dr #Pump	\$60	\$720
339 Hefferon Dr. #Pump	\$65	\$780
1310 Wild Pine Dr # Fountain	\$120	\$1,440
224 Hefferon Dr #Pond	\$50	\$600
Contingency		\$3,015
<b>Total</b>		<b>\$23,175</b>

**Heritage Park**  
**Community Development District**  
**Budget Narrative**  
**FY 2026**

**Expenditures – Operation & Maintenance (continued)**

**Streetlights**

The District has the following account with Florida Power & Light for the streetlights throughout the community.

Description	Monthly	Annual
1000 Woodland Rd - Streetlighting	\$3,952	\$47,424
Contingency		\$2,340
<b>Total</b>		<b>\$49,764</b>

**Landscape Maintenance**

The District will incur expenditures to maintain the rights-of-way, median strips, and recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch and irrigation repairs. The District has contracted with Yellowstone Landscape for this service.

Description	Monthly	Annual
Landscape Contract	\$3,153	\$37,840
Contingency		\$8,160
<b>Total</b>		<b>\$46,000</b>

**Landscape Contingency**

Funding for additional landscaping improvements outside of the contract with the landscape vendor.

**Tree Trimming**

Funding for the trimming of trees within the District's common areas.

**Lake Maintenance**

The District has contracted with Future Horizons Inc. to maintain 18 lakes within the district.

Description	Monthly	Annual
Aquatic Plant Treatment	\$1,945	\$23,340
Contingency		\$1,167
<b>Total</b>		<b>\$24,507</b>

**Lake Contingency**

Funding for additional lake improvements outside of the contract with the lake vendor.

Description	Annual
Grass Carp Stocking	\$3,000
Contingency	\$7,000
<b>Total</b>	<b>\$10,000</b>

**Irrigation Repairs**

Represents estimated costs for any repairs and maintenance to irrigation system.

**Common Area Maintenance**

Services render in the field from non-specified vendors as selected by the District.

**Contingency**

Represents any expense not allocated to other budgeted line items.

**Operating Reserve**

General reserves for ongoing operations.

**Transfer out – capital reserve**

Represents amount to transfer to Capital Reserve Fund..

**Heritage Park**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
<b><u>REVENUES:</u></b>					
Interest Income	\$ 2,200	\$ 2,201	\$ 600	\$ 2,801	\$ 2,200
Carry Forward Balance	137,429	137,460	-	137,460	161,037
<b>TOTAL REVENUES</b>	<b>\$ 139,629</b>	<b>\$ 139,661</b>	<b>\$ 600</b>	<b>\$ 140,261</b>	<b>\$ 163,237</b>
<b><u>EXPENDITURES:</u></b>					
<b><u>Capital Outlay</u></b>					
Bank Fees	\$ 500	\$ 762	\$ 446	\$ 1,208	\$ 1,620
Capital Outlay	-	18,016	-	18,016	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 500</b>	<b>\$ 18,779</b>	<b>\$ 446</b>	<b>\$ 19,225</b>	<b>\$ 21,620</b>
<b><u>Other Sources/(Uses)</u></b>					
Capital Reserve Transfer In	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 179,129</b>	<b>\$ 120,883</b>	<b>\$ 40,154</b>	<b>\$ 161,037</b>	<b>\$ 181,617</b>

# Heritage Park

## Community Development District

### Approved Budget

#### Debt Service Series 2025 Special Assessment Refunding and Revenue Bonds

Description	Proposed Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
<b>REVENUES:</b>					
Special Assessments-On Roll	\$ 18,780	\$ 17,550	\$ 18,780	\$ 36,331	\$ 374,334
Prepayments	-	4,852	-	4,852	-
Interest Earnings	-	2,943	300	3,243	1,000
Carry Forward Surplus <sup>(1)</sup>	-	-	-	-	126,998
<b>TOTAL REVENUES</b>	<b>\$ 18,780</b>	<b>\$ 25,345</b>	<b>\$ 19,080</b>	<b>\$ 44,426</b>	<b>\$ 502,332</b>
<b>EXPENDITURES:</b>					
Interest - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 69,871
Principal - 05/01	185,000	185,000	-	185,000	235,000
Interest - 05/01	45,939	45,939	-	45,939	69,871
<b>TOTAL EXPENDITURES</b>	<b>\$ 230,939</b>	<b>\$ 230,939</b>	<b>\$ -</b>	<b>\$ 230,939</b>	<b>\$ 374,742</b>
<b>Other Sources/(Uses)</b>					
Interfund transfer In/(Out)	\$ 259,326	\$ 299,624	\$ -	\$ 299,624	\$ -
Bond Proceeds	13,886	13,886	-	13,886	-
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 273,212</b>	<b>\$ 313,511</b>	<b>\$ -</b>	<b>\$ 313,511</b>	<b>\$ -</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 61,054</b>	<b>\$ 107,917</b>	<b>\$ 19,080</b>	<b>\$ 126,998</b>	<b>\$ 127,590</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26	\$64,842
	\$64,842

# Heritage Park

## Community Development District

### AMORTIZATION SCHEDULE

#### Debt Service Series 2025 Special Assessment Refunding and Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	3,265,000	4.280%	-	69,871	300,809.66
05/01/26	3,265,000	4.280%	235,000	69,871	
11/01/26	3,030,000	4.280%		64,842	369,713.00
05/01/27	3,030,000	4.280%	250,000	64,842	
11/01/27	2,780,000	4.280%		59,492	374,334.00
05/01/28	2,780,000	4.280%	260,000	59,492	
11/01/28	2,520,000	4.280%		53,928	373,420.00
05/01/29	2,520,000	4.280%	270,000	53,928	
11/01/29	2,250,000	4.280%		48,150	372,078.00
05/01/30	2,250,000	4.280%	280,000	48,150	
11/01/30	1,970,000	4.280%		42,158	370,308.00
05/01/31	1,970,000	4.280%	295,000	42,158	
11/01/31	1,675,000	4.280%		35,845	373,003.00
05/01/32	1,675,000	4.280%	305,000	35,845	
11/01/32	1,370,000	4.280%		29,318	370,163.00
05/01/33	1,370,000	4.280%	320,000	29,318	
11/01/33	1,050,000	4.280%		22,470	371,788.00
05/01/34	1,050,000	4.280%	335,000	22,470	
11/01/34	715,000	4.280%		15,301	372,771.00
05/01/35	715,000	4.280%	350,000	15,301	
11/01/35	365,000	4.280%		7,811	373,112.00
05/01/36	365,000	4.280%	365,000	7,811	372,811.00
<b>Total</b>			<b>\$ 3,450,000</b>	<b>\$ 944,311</b>	<b>\$ 4,394,311</b>

**Heritage Park**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2025-2026**

Property Type	Units/ Lots	EAU Factor	Total EAU	Series 2025 Bond Refunding Units	Series 2025 Bond Revenue Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
						FY 2026	FY2025	Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)
Multi Family	148	0.50	74.00	146	148	271	225	46.50	281	286	(6)	552.15	511.38	40.77
Single Family 53'	205	1.00	205.00	202	205	543	451	91.99	561	573	(11)	1,104.30	1,023.76	80.54
Single Family 63'	222	1.19	263.89	222	222	645	541	104.44	667	687	(20)	1,312.66	1,228.31	84.35
Single Family 75'	86	1.42	121.70	79	86	768	631	137.38	794	802	(8)	1,562.69	1,432.86	129.83
Single Family 85'	42	1.60	67.36	36	42	871	721	149.83	900	916	(16)	1,771.05	1,637.41	133.64
Total	703		731.94	685	703									

Note: Amounts are the gross amount that will appear on the Property Tax bill. Debt Assessments are for the lots that have not paid down the Bond debt.



*A.*

**RESOLUTION 2025-10**  
**[FY 2026 APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Heritage Park Community Development District ("**District**") prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

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

**SECTION 1. BUDGET**

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Heritage Park Community Development District for the Fiscal Year Ending September 30, 2026."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 7<sup>th</sup> DAY OF AUGUST, 2025.**

ATTEST:

**HERITAGE PARK COMMUNITY DEVELOPMENT  
DISTRICT**

---

Secretary / Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2026 Budget

*B.*

**RESOLUTION 2025-11**  
**[FY 2026 ASSESSMENT RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Heritage Park Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in St. Johns County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

**WHEREAS**, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

**WHEREAS**, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
  - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2026 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
  - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
  - b. **Future Collection Methods.** The District’s decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of August, 2025.

ATTEST:

**HERITAGE PARK COMMUNITY DEVELOPMENT  
DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

*EIGHTH ORDER OF BUSINESS*



*B.*

*1.*



**Jacksonville Office**

13901 Sutton Park Drive S., Suite 200, Jacksonville, FL 32224  
P: 1.833.723.4768

July 1, 2025

Mr. Jim Oliver  
Heritage Park CDD  
Governmental Management Services, LLC  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

**PROJECT: Heritage Park Community Development District  
PRIME AE Project No. 104022.01**

**SUBJECT: Consulting Engineer's Report 2025**

Dear Mr. Oliver:

In accordance with Section 9.21 of the Master Trust Indenture for the Heritage Park Community Development District ("District"), PRIME AE ("PRIME AE"), the District Engineer, has reviewed the portion of the Project (as defined in the Indenture) owned by the District, and such portion appears to have been maintained in good repair, working order and condition.

The fiscal year 2025 budget is sufficient, in our opinion, to provide for the proper operation and maintenance of the portion of the Project owned by the District.

In addition, in accordance with Section 9.14 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage and we believe that they are adequate.

Should you have any questions or comments related to the information provided in this report, please do not hesitate to contact our office.

Sincerely,



A handwritten signature in blue ink, appearing to read "Ryan P. Stilwell".

Ryan P. Stilwell, P.E.  
Vice President

2.

July 02, 2025

RE: Heritage Park CDD  
Annual Stormwater Management Facilities and Structure Review

A site visit was conducted on July 1, 2025, at Heritage Park for review of existing stormwater management facilities and structures. All SWMFs and structures appear to be functioning as designed with no major concerns at the time of visit. A couple meter ends need to clear of overgrowth. Please see below.

- Pond 1500 MES needs clear of overgrowth vegetation
- Pond 1800 MES needs clear of overgrowth vegetation
- Pond 2000 MES needs clear of overgrowth vegetation



Pond 1500 Control Structure



Pond 1500 MES Overgrowth





Pond 1800 Control Structure



Pond 1800 MES Overgrowth



Pond 200 Control Structure



Pond 200 MES Overgrowth

Sincerely,

**Shane Haslauer**  
Construction Project Manager



904.463.6396 (Mobile)

904.739.3655 (Office)

[shaslauer@prosserinc.com](mailto:shaslauer@prosserinc.com)



*C.*

*1.*



NOTICE OF MEETINGS  
HERITAGE PARK  
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Heritage Park Community Development District will hold their regularly scheduled public meetings for **Fiscal Year 2026** at the Heritage Park Amenity Center, 225 Hefferon Drive, St. Augustine, Florida 32084 at 1:00 p.m. on the fourth Thursday of each month listed:

November 20, 2025 (third Thursday)  
January 22, 2026  
March 26, 2026  
May 28, 2026  
July 30, 2026 (fifth Thursday)  
September 24, 2026

2.



## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** August 7, 2025

**RE:** HB7013 – Special Districts Performance Measures and Standards

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the attached key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each.

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

# Heritage Park Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least four regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of five board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct quarterly inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed, as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within field management services agreement

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Heritage Park Community Development District

Date: \_\_\_\_\_

District Manager: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Heritage Park Community Development District

Date: \_\_\_\_\_

*D.*



*1.*

## **Operations Manager Updates**

### **Completed Projects**

- Replaced Fountains in Pond 200 and 1300 with new fountain from stock
- Repaired Fountain in Pond 300
- Cleaned outfall structures on ponds 1000,1500,200
- Repaired signage around pond 900
- Replaced locks on both timer boxes for pond 1000 and reset runtimes on fountains

### **Pending Projects**

- Pond Erosion
- Continued Treatment of all CDD Ponds and Maintaining Landscape throughout CDD areas

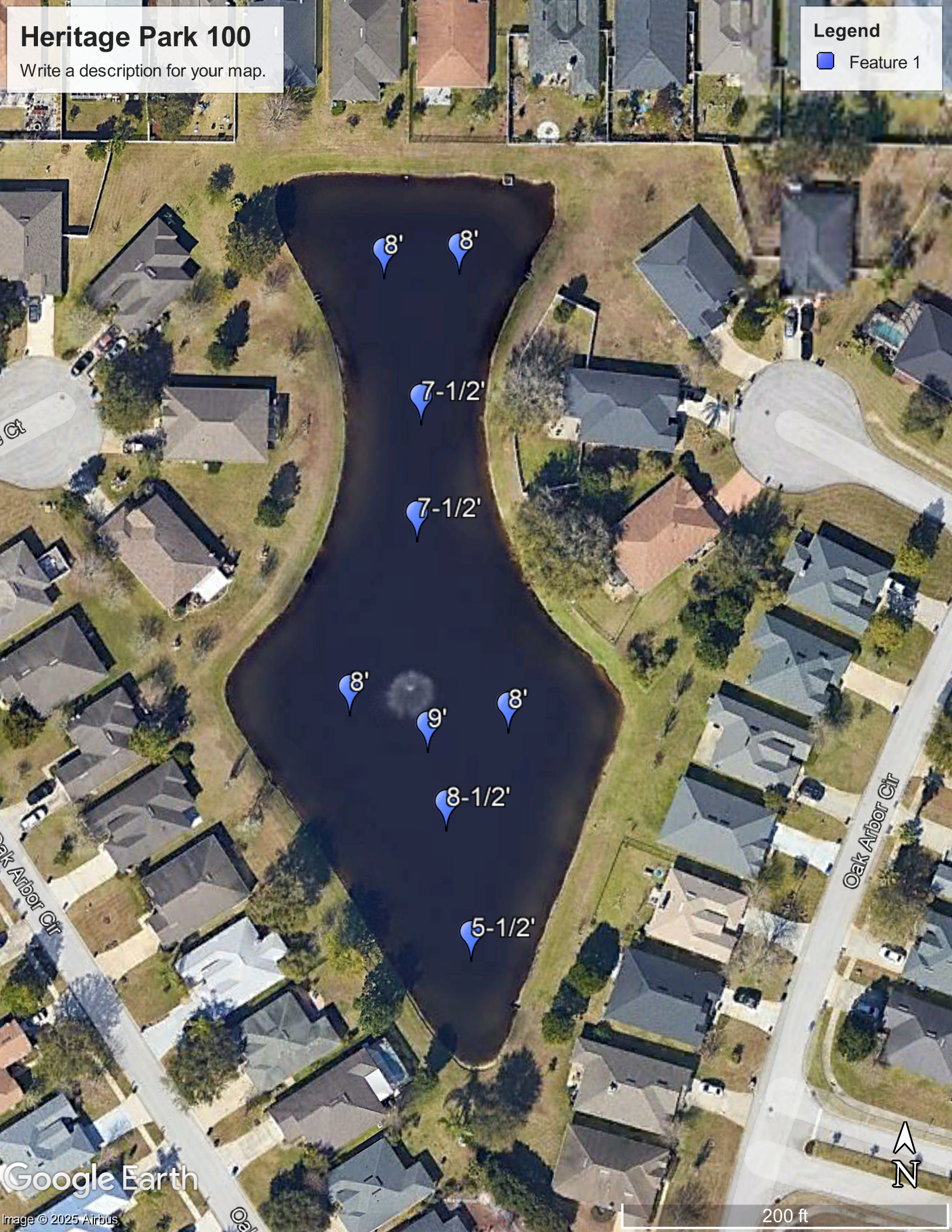


# Heritage Park 100

Write a description for your map.

## Legend

Feature 1





## *ELEVENTH ORDER OF BUSINESS*

*A.*

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

***Unaudited Financial Reporting***  
***June 30, 2025***



# Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Capital Reserve Fund</u>
5	<u>Debt Service Fund Series 2013</u>
6	<u>Debt Service Fund Series 2025</u>
7	<u>Capital Project 2025</u>
8-9	<u>Month to Month</u>
10	<u>Long Term Debt Report</u>
11	<u>Assessment Receipt Schedule</u>

**Heritage Park**  
**Community Development District**  
**Combined Balance Sheet**  
**June 30, 2025**

	General Fund	Capital Reserve Fund	Debt Service Funds	Capital Project Fund	Totals Governmental Funds
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account - Truist	\$ 27,204	\$ 6,627	\$ -	\$ -	\$ 33,831
Operating Account - Regions	85,628	49,599	-	-	135,227
Assessments Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Capital Reserve	-	-	-	-	-
Due from General Fund	-	-	58,180	-	58,180
<b>Investments:</b>					
US Bank Custody Account	193,701	64,657	-	-	258,358
<b>Series 2013</b>					
Reserve	-	-	-	-	-
Revenue	-	-	-	-	-
Prepayment	-	-	-	-	-
<b>Series 2025</b>					
Revenue	-	-	44,808	-	44,808
Interest	-	-	51	-	51
Prepayment	-	-	4,858	-	4,858
Sinking	-	-	21	-	21
Acq & Construction	-	-	-	961	961
COI	-	-	-	6,419	6,419
Prepaid Expenses	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 306,533</b>	<b>\$ 120,883</b>	<b>\$ 107,917</b>	<b>\$ 7,380</b>	<b>\$ 542,713</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 11,951	\$ -	\$ -	\$ -	\$ 11,951
Accrued Expenses	3,993	-	-	-	3,993
Due to Debt Service	58,180	-	-	-	58,180
<b>Total Liabilities</b>	<b>\$ 74,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,123</b>
<b>Fund Balance:</b>					
Nonspendable:					
Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	-	-	-	-	-
Restricted for Debt Service 2013	-	-	-	-	-
Restricted for Debt Service 2025	-	-	107,917	-	107,917.42
Capital Project	-	-	-	7,380	7,380
Assigned for Capital Reserves	-	120,883	-	-	120,883
Capital Reserves	-	-	-	-	-
Unassigned	232,410	-	-	-	232,410
<b>Total Fund Balances</b>	<b>\$ 232,410</b>	<b>\$ 120,883</b>	<b>\$ 107,917</b>	<b>\$ 7,380</b>	<b>\$ 468,590</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 306,533</b>	<b>\$ 120,883</b>	<b>\$ 107,917</b>	<b>\$ 7,380</b>	<b>\$ 542,713</b>



**Heritage Park**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 310,644	\$ 310,644	\$ 309,581	\$ (1,063)
Interest	6,000	4,500	5,080	580
<b>Total Revenues</b>	<b>\$ 316,644</b>	<b>\$ 315,144</b>	<b>\$ 314,661</b>	<b>\$ (483)</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisor Fees	\$ 6,000	\$ 4,500	\$ 5,000	\$ (500)
FICA Expense	459	344	383	(38)
Annual Audit	3,500	3,500	3,500	-
Trustee Fees	4,500	-	-	-
Dissemination Agent	1,060	353	353	-
Arbitrage	450	450	450	-
Engineering	10,000	7,500	3,191	4,309
Attorney	16,000	12,000	3,600	8,400
Assessment Administration	7,950	7,950	7,950	-
Management Fees	62,098	46,574	46,573	0
Information Technology	1,890	1,418	1,418	-
Website Maintenance	1,260	945	945	-
Telephone	250	188	192	(5)
Postage	750	563	1,963	(1,401)
Insurance	8,737	8,737	8,494	243
Printing & Binding	1,000	750	4,114	(3,364)
Legal Advertising	1,350	1,013	5,781	(4,769)
Other Current Charges	1,200	900	1,497	(597)
Office Supplies	250	188	335	(147)
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 128,879</b>	<b>\$ 98,046</b>	<b>\$ 95,914</b>	<b>\$ 2,131</b>

**Heritage Park**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Operations &amp; Maintenance</u></b>				
Field Services	\$ 12,516	\$ 9,387	\$ 9,387	\$ -
Property Insurance	1,080	1,080	955	125
Electric	22,500	16,875	14,027	2,848
Streetlights	49,140	36,855	35,228	1,627
Landscape Maintenance	39,732	29,799	28,380	1,419
Landscape Contingency	8,000	1,715	1,715	-
Tree Trimming	5,000	-	-	-
Lake Maintenance	24,507	18,380	17,505	875
Lake Contingency	10,000	2,680	2,680	-
Irrigation Repairs	2,500	701	701	-
Common Area Maintenance	12,000	9,000	3,628	5,372
Contingency	5,000	-	-	-
Operating Reserve	5,000	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 196,975</b>	<b>\$ 126,472</b>	<b>\$ 114,205</b>	<b>\$ 12,267</b>
<b>Total Expenditures</b>	<b>\$ 325,854</b>	<b>\$ 224,517</b>	<b>\$ 210,119</b>	<b>\$ 14,398</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (9,210)</b>	<b>\$ 90,627</b>	<b>\$ 104,542</b>	<b>\$ 13,915</b>
<b><u>Other Financing Sources/(Uses):</u></b>				
Capital Reserve Transfer	(40,000)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (40,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (49,210)</b>	<b>\$ 90,627</b>	<b>\$ 104,542</b>	<b>\$ 13,915</b>
<b>Fund Balance - Beginning</b>	<b>\$ 49,210</b>		<b>\$ 127,868</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 232,410</b>	

**Heritage Park**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<b>Revenues</b>				
Interest	\$ 2,200	\$ 1,650	\$ 2,201	\$ 551
<b>Total Revenues</b>	<b>\$ 2,200</b>	<b>\$ 1,650</b>	<b>\$ 2,201</b>	<b>\$ 551</b>
<b>Expenditures:</b>				
Bank Fees	\$ 500	\$ 375	\$ 762	\$ (387)
Capital Outlay	-	-	18,016	(18,016)
<b>Total Expenditures</b>	<b>\$ 500</b>	<b>\$ 375</b>	<b>\$ 18,779</b>	<b>\$ (18,404)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,700</b>		<b>\$ (16,577)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ 40,000	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 41,700</b>	<b>\$ -</b>	<b>\$ (16,577)</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ 137,429</b>		<b>\$ 137,460</b>	
<b>Fund Balance - Ending</b>	<b>\$ 179,129</b>		<b>\$ 120,883</b>	

**Heritage Park**  
**Community Development District**  
**Debt Service Fund Series 2013**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 381,721	\$ 363,263	\$ 363,263	\$ -
Interest Income	12,000	9,000	6,827	(2,173)
<b>Total Revenues</b>	<b>\$ 393,721</b>	<b>\$ 372,263</b>	<b>\$ 370,090</b>	<b>\$ (2,173)</b>
<b>Expenditures:</b>				
Interest - 11/01	\$ 80,919	\$ 80,919	\$ 80,919	\$ -
Principal - 1/13	225,000	225,000	3,195,000	(2,970,000)
Interest - 1/13	80,919	80,919	32,368	48,551
Closing Expense - Trustee Fees	-	-	1,500	(1,500)
<b>Total Expenditures</b>	<b>\$ 386,838</b>	<b>\$ 386,838</b>	<b>\$ 3,309,786</b>	<b>\$ (2,922,949)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 6,884</b>		<b>\$ (2,939,696)</b>	
<b>Other Financing Sources/(Uses):</b>				
Bond Proceeds	\$ -	\$ -	\$ 2,852,654	\$ 2,852,654
Transfer In/(Out)	-	-	(299,624)	(299,624)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,553,030</b>	<b>\$ 2,553,030</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,884</b>	<b>\$ -</b>	<b>\$ (386,666)</b>	<b>\$ 2,553,030</b>
<b>Fund Balance - Beginning</b>	<b>\$ 187,499</b>		<b>\$ 386,666</b>	
<b>Fund Balance - Ending</b>	<b>\$ 194,383</b>		<b>\$ -</b>	

**Heritage Park**  
**Community Development District**  
**Debt Service Fund Series 2025**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Proposed	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 18,780	\$ 17,550	\$ 17,550	\$ -
Prepayments	-	-	4,852	4,852
Interest Income	-	-	2,943	2,943
<b>Total Revenues</b>	<b>\$ 18,780</b>	<b>\$ 17,550</b>	<b>\$ 25,345</b>	<b>\$ 7,795</b>
<b>Expenditures:</b>				
Interest - 11/01	\$ -	\$ -	\$ -	\$ -
Principal - 5/01	185,000	185,000	185,000	-
Interest - 5/01	45,939	45,939	45,939	-
<b>Total Expenditures</b>	<b>\$ 230,939</b>	<b>\$ 230,939</b>	<b>\$ 230,939</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (212,158)</b>		<b>\$ (205,593)</b>	
<b>Other Financing Sources/(Uses):</b>				
Bonds Proceeds	\$ 13,886	\$ 13,886	\$ 13,886	\$ -
Transfer In/(Out)	259,326	259,326	299,624	40,298
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 273,212</b>	<b>\$ 273,212</b>	<b>\$ 313,511</b>	<b>\$ 40,298</b>
<b>Net Change in Fund Balance</b>	<b>\$ 61,054</b>	<b>\$ 273,212</b>	<b>\$ 107,917</b>	<b>\$ 40,298</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 61,054</b>		<b>\$ 107,917</b>	

**Heritage Park**  
**Community Development District**  
**Capital Project Fund Series 2025**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Proposed	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues:</b>				
Interest Income	\$ -	\$ -	\$ 1,331	1,331
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,331</b>	<b>\$ 1,331</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 359,911	\$ 359,911	\$ 359,911	\$ -
Cost of Issuance	217,500	217,500	\$ 217,500	\$ -
<b>Total Expenditures</b>	<b>\$ 577,411</b>	<b>\$ 577,411</b>	<b>\$ 577,411</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (577,411)</b>	<b>\$ (577,411)</b>	<b>\$ (576,080)</b>	<b>\$ 1,331</b>
<b>Other Financing Sources/(Uses):</b>				
Bonds Proceeds	\$ 583,460	\$ 583,460	\$ 583,460	\$ -
Transfer In/(Out)	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 583,460</b>	<b>\$ 583,460</b>	<b>\$ 583,460</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 6,048</b>	<b>\$ 6,048</b>	<b>\$ 7,380</b>	<b>\$ 1,331</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ 6,048</b>		<b>\$ 7,380</b>	

**Heritage Park**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ -	\$ 25,370	\$ 52,927	\$ 183,987	\$ 33,030	\$ -	\$ 10,979	\$ -	\$ 3,289	\$ -	\$ -	\$ -	309,581
Interest	285	195	234	148	687	814	870	892	957	-	-	-	5,080
<b>Total Revenues</b>	<b>\$ 285</b>	<b>\$ 25,565</b>	<b>\$ 53,160</b>	<b>\$ 184,135</b>	<b>\$ 33,717</b>	<b>\$ 814</b>	<b>\$ 11,848</b>	<b>\$ 892</b>	<b>\$ 4,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314,661</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	5,000
FICA Expense	-	77	-	153	-	77	-	-	77	-	-	-	383
Annual Audit	-	-	-	-	-	-	-	-	3,500	-	-	-	3,500
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	88	88	88	88	-	-	-	-	-	-	-	-	353
Arbitrage	-	-	-	450	-	-	-	-	-	-	-	-	450
Engineering	741	375	375	751	-	250	-	378	321	-	-	-	3,191
Attorney	29	1,255	53	1,500	263	309	193	-	-	-	-	-	3,600
Assessment Administration	7,950	-	-	-	-	-	-	-	-	-	-	-	7,950
Management Fees	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	-	-	-	46,573
Information Technology	158	158	158	158	158	158	158	158	158	-	-	-	1,418
Website Maintenance	105	105	105	105	105	105	105	105	105	-	-	-	945
Telephone	28	32	-	60	-	49	-	23	-	-	-	-	192
Postage	513	579	8	3	162	3	8	167	519	-	-	-	1,963
Insurance	8,494	-	-	-	-	-	-	-	-	-	-	-	8,494
Printing & Binding	1,331	1,384	182	3	246	53	86	-	828	-	-	-	4,114
Legal Advertising	2,733	-	2,662	67	99	67	-	70	82	-	-	-	5,781
Other Current Charges	106	91	94	104	104	318	191	194	295	-	-	-	1,497
Office Supplies	196	42	65	0	31	0	0	0	0	-	-	-	335
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 27,821</b>	<b>\$ 10,361</b>	<b>\$ 8,966</b>	<b>\$ 10,618</b>	<b>\$ 6,342</b>	<b>\$ 7,563</b>	<b>\$ 5,916</b>	<b>\$ 6,268</b>	<b>\$ 12,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,914</b>

**Heritage Park**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
Field Services	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ -	\$ -	\$ -	9,387
Property Insurance	955	-	-	-	-	-	-	-	-	-	-	-	955
Electric	1,423	1,529	1,544	1,694	1,754	1,517	1,621	1,473	1,473	-	-	-	14,027
Streetlights	3,853	3,853	3,853	3,938	3,952	3,952	3,952	3,952	3,923	-	-	-	35,228
Landscape Maintenance	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	-	-	-	28,380
Landscape Contingency	-	-	-	-	1,715	-	-	-	-	-	-	-	1,715
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	-	-	-	17,505
Lake Contingency	-	800	280	400	-	-	-	350	850	-	-	-	2,680
Irrigation Repairs	-	-	-	-	-	-	-	-	701	-	-	-	701
Common Area Maintenance	433	347	347	320	320	480	440	421	520	-	-	-	3,628
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 12,806</b>	<b>\$ 12,670</b>	<b>\$ 12,165</b>	<b>\$ 12,493</b>	<b>\$ 13,882</b>	<b>\$ 12,090</b>	<b>\$ 12,154</b>	<b>\$ 12,338</b>	<b>\$ 13,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>114,205</b>
<b>Total Expenditures</b>	<b>\$ 40,627</b>	<b>\$ 23,031</b>	<b>\$ 21,131</b>	<b>\$ 23,111</b>	<b>\$ 20,224</b>	<b>\$ 19,654</b>	<b>\$ 18,070</b>	<b>\$ 18,606</b>	<b>\$ 25,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>210,119</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (40,342)</b>	<b>\$ 2,534</b>	<b>\$ 32,030</b>	<b>\$ 161,024</b>	<b>\$ 13,493</b>	<b>\$ (18,840)</b>	<b>\$ (6,222)</b>	<b>\$ (17,714)</b>	<b>\$ (21,421)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>104,542</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (40,342)</b>	<b>\$ 2,534</b>	<b>\$ 32,030</b>	<b>\$ 161,024</b>	<b>\$ 13,493</b>	<b>\$ (18,840)</b>	<b>\$ (6,222)</b>	<b>\$ (17,714)</b>	<b>\$ (21,421)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>104,542</b>



**Heritage Park**  
**Community Development District**  
**Long Term Debt Report**

Series 2025 Special Assessment Refunding and Revenue Bonds		
Interest Rate:	4.28%	
Maturity Date:	5/1/2036	
Reserve Fund Definition		
Reserve Fund Requirement	\$0	
Reserve Fund Balance	\$0	
BONDS OUTSTANDING - 1/1/2025		\$3,450,000
5/1/25 Principal Payment		(\$185,000)
<b>Current Bonds Outstanding</b>		<b>\$3,265,000</b>

**Heritage Park**  
**Community Development District**  
Check Run Summary

Date		Check Numbers	Amount	Amount
General Fund				
Truist	5/01/25 - 5/31/25	3339-3344	\$12,280.97	
	6/1/25 - 6/10/25	3345-3348	8,355.96	
Regions	6/17/25 - 6/30/25	1-4	2,697.83	
<b>Total General Fund Checks</b>				<b>\$23,334.76</b>
Autopayment				
	5/20/25	FPL	5,425.28	
	5/30/25	IRS TAX PAYMENT	\$153.00	
	6/23/25	FPL	1,403.01	
<b>Total Payroll Checks</b>				<b>\$6,981.29</b>
<b>Total Paid Checks and Electronically</b>				<b>\$30,316.05</b>

*B.*

# Heritage Park

## Community Development District

### Fiscal Year 2025 Assessment Receipts Summary

ASSESSED	# UNITS ASSESSED	SERIES 2013/2025 DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
<b>NET TAX ROLL</b>	<b>703</b>	<b>382,043.75</b>	<b>310,580.70</b>	<b>692,624.45</b>

TAX ROLL RECEIPTS DETAIL				
ST JOHNS COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2013 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/05/24	5,252.07	4,269.64	9,521.71
2	11/15/24	9,592.08	7,797.84	17,389.92
3	11/20/24	16,363.11	13,302.32	29,665.43
4	12/06/24	33,427.91	27,175.06	60,602.97
5	12/19/24	31,676.97	25,751.64	57,428.61
6	01/09/25	225,498.46	183,317.93	408,816.39
Interest	01/14/25	823.31	669.31	1,492.62
7	02/21/25	40,629.53	33,029.58	73,659.11
8	04/08/25	13,097.80	10,647.80	23,745.60
Interest 2	04/14/25	406.72	330.65	737.37
9 Tax Sale	06/13/25	4,045.84	3,289.05	7,334.89
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
<b>TOTAL TAX ROLL RECEIPTS</b>		<b>380,813.80</b>	<b>309,580.82</b>	<b>690,394.62</b>
<b>PERCENT COLLECTED</b>				<b>99.68%</b>

*C.*

**Heritage Park**  
**Community Development District**  
Check Run Summary

Date		Check Numbers	Amount	Amount
General Fund				
Truist	5/01/25 - 5/31/25	3339-3344	\$12,280.97	
	6/1/25 - 6/10/25	3345-3348	8,355.96	
Regions	6/17/25 - 6/30/25	1-4	2,697.83	
Total General Fund Checks				\$23,334.76
Autopayment				
	5/20/25	FPL	5,425.28	
	5/30/25	IRS TAX PAYMENT	\$153.00	
	6/23/25	FPL	1,403.01	
Total Payroll Checks				\$6,981.29
Total Paid Checks and Electronically				\$30,316.05

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 7/31/25		PAGE 1		
*** CHECK DATES 05/01/2025 - 06/30/2025 ***		HERITAGE PARK CDD-GENERAL FUND									
		BANK A HERITAGE PARK CDD									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #				
5/06/25	00042	4/30/25 89342	202504 320-53800-46300		*	1,945.00					
		APR LAKE MAINTENANCE									
				FUTURE HORIZONS, INC.					1,945.00	003339	
5/06/25	00073	4/28/25 3554965	202502 310-51300-31500		*	262.50					
		FEB GENERAL COUNSEL									
				KUTAK ROCK LLP					262.50	003340	
5/13/25	00002	5/01/25 625	202505 310-51300-34000		*	5,174.83					
		MAY MANAGEMENT FEES									
		5/01/25 625	202505 310-51300-49200		*	105.00					
		MAY WEBSITE ADMIN									
		5/01/25 625	202505 310-51300-35100		*	157.50					
		MAY INFORMATION TECH									
		5/01/25 625	202505 310-51300-51000		*	.12					
		OFFICE SUPPLIES									
		5/01/25 625	202505 310-51300-42000		*	166.67					
		POSTAGE									
		5/01/25 625	202505 310-51300-41000		*	23.02					
		TELEPHONE									
				GOVERNMENTAL MANAGEMENT SERVICES					5,627.14	003341	
5/13/25	00002	5/01/25 626	202505 320-53800-12000		*	1,043.00					
		MAY CONTRACT ADMIN									
				GOVERNMENTAL MANAGEMENT SERVICES					1,043.00	003342	
5/13/25	00086	4/29/25 P0104022	202503 310-51300-31100		*	250.00					
		MAR ENGINEERING SERVICES									
				PRIME AE GROUP INC					250.00	003343	
5/13/25	00043	5/01/25 897328	202505 320-53800-46200		*	3,153.33					
		MAY LANDSCAPE MAINTENANCE									
				YELLOWSTONE LANDSCAPE					3,153.33	003344	
6/03/25	00042	5/30/25 89833	202505 320-53800-46300		*	1,945.00					
		MAY LAKE MAINTENANCE									
				FUTURE HORIZONS, INC.					1,945.00	003345	
6/03/25	00002	5/16/25 627	202504 320-53800-46400		*	440.00					
		FACILITY MAINTENANCE									
				GOVERNMENTAL MANAGEMENT SERVICES					440.00	003346	
6/10/25	00042	5/30/25 89913	202505 320-53800-46600		*	350.00					
		INSTALL NEW FOUNTAIN									
				FUTURE HORIZONS, INC.					350.00	003347	
HERT HERITAGE PARK BPEREGRINO											

HERT HERITAGE PARK BPEREGRINO

HERT HERITAGE PARK BPEREGRINO



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/17/25	00002	6/01/25 629	202506 320-53800-12000	JUN CONTRACT ADMIN	*	1,043.00	
				GOVERNMENTAL MANAGEMENT SERVICES			1,043.00 000001
6/24/25	00057	6/20/25 144760	202506 310-51300-42500	ASSESSMENT MAIL NOTICE	*	650.59	
		6/20/25 144760	202506 310-51300-42000	POSTAGE	*	513.19	
				ADVANCED DIRECT MARKETING SERVICES			1,163.78 000002
6/24/25	00002	6/18/25 632	202505 320-53800-46400	FACILITY MAINTENANCE	*	421.05	
				GOVERNMENTAL MANAGEMENT SERVICES			421.05 000003
6/24/25	00080	5/31/25 7145616	202505 310-51300-48000	NOTICE OF MEETING-5/29/25	*	70.00	
				GANNETT FLORIDA LOCALIQ			70.00 000004
TOTAL FOR BANK B						2,697.83	
TOTAL FOR REGISTER						23,334.76	

HERT HERITAGE PARK BPEREGRINO

**Future Horizons, Inc**

403 N First Street  
PO Box 1115  
Hastings, FL 32145  
USA

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

**INVOICE**

Invoice Number: 89342  
Invoice Date: Apr 30, 2025  
Page: 1

**Bill To:**

Heritage Park CDD  
c/o Governmental Management Services  
475 West Pown Place, Ste 114  
St. Augustine, FL 32092

**Ship to:**

Aquatic Weed  
Control Services

Customer ID	Customer PO	Payment Terms	
Heritage04	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		5/30/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of April 2025	1,945.00	1,945.00
Approved 4/30/25 Jeff Johnson Lake Maintenance 53800.320.46300				
Subtotal				1,945.00
Sales Tax				
Freight				
Total Invoice Amount				1,945.00
Payment/Credit Applied				
<b>TOTAL</b>				<b>1,945.00</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 28, 2025

Jim Oliver  
Heritage Park CDD  
Governmental Management Services - North Florida  
Suite 114  
475 West Town Place  
St. Augustine, FL 32092

**Check Remit To:**  
Kutak Rock LLP  
PO Box 30057  
Omaha, NE 68103-1157



Invoice No. 3554965  
10423-1

---

Re: Heritage Park CDD - General Representation

For Professional Legal Services Rendered

02/08/25	J. Johnson	0.50	192.50	Monitor legislative process relating to matters impacting special districts
02/25/25	W. Haber	0.20	70.00	Review correspondence regarding wetland impacts

TOTAL HOURS 0.70

TOTAL FOR SERVICES RENDERED \$262.50

TOTAL CURRENT AMOUNT DUE \$262.50

**Governmental Management Services, LLC**

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

**Invoice****Invoice #:** 625**Invoice Date:** 5/1/25**Due Date:** 5/1/25**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - May 2025		5,174.83	5,174.83
Website Administration - May 2025		105.00	105.00
Information Technology - May 2025		157.50	157.50
Office Supplies		0.12	0.12
Postage		166.67	166.67
Telephone		23.02	23.02
<b>Total</b>			<b>\$5,627.14</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$5,627.14</b>

**RECEIVED***By Tara Lee at 4:36 pm, May 07, 2025*

**Governmental Management Services, LLC**  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 626  
Invoice Date: 5/1/25  
Due Date: 5/1/25  
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 - May 2025		1,043.00	1,043.00
<i>Alison Moring</i> 5-7-25			

**Total** \$1,043.00

**Payments/Credits** \$0.00

**Balance Due** \$1,043.00

**RECEIVED**

By Tara Lee at 9:56 am, May 08, 2025



Columbus Office  
8415 Pulsar Place, Suite 300, Columbus, OH 43240  
P: 614.839.0250 F: 614.839.0251

April 29, 2025

Project No:

P0104022.01

Invoice No:

54493

Heritage Park CDD  
c/o Governmental Management Services-NF, LLC  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

Project P0104022.01 Heritage Park/CDD-General Fund

For services including coordination with staff ahead of meetings, attend March meeting via phone.

**Professional Services from February 01, 2025 to March 31, 2025**

**Professional Personnel**

	Hours	Rate	Amount	
Vice President	1.00	250.00	250.00	
Totals	1.00		250.00	250.00
<b>Total Labor</b>				
		<b>Total this Invoice</b>		<b>\$250.00</b>

**RECEIVED**

**By Tara Lee at 2:49 pm, May 07, 2025**



## INVOICE

INVOICE #	INVOICE DATE
897328	5/1/2025
TERMS	PO NUMBER
Net 30	

**Bill To:**

Heritage Park CDD  
c/o GMS-CF, LLC  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

**Property Name:** Heritage Park CDD

**Address:** Heritage Park Dr & East Red House  
St. Augustine, FL 32084

**Invoice Due Date:** May 31, 2025

**Invoice Amount:** \$3,153.33

Description	Current Amount
Monthly Landscape Maintenance May 2025	\$3,153.33

**Invoice Total** **\$3,153.33**

Approved 4/22/25  
Jeff Johnson  
Landscape Maintenance  
53800.320.46200

**RECEIVED**

*By Tara Lee at 10:42 am, Apr 22, 2025*

**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

**Future Horizons, Inc**

403 N First Street  
PO Box 1115  
Hastings, FL 32145  
USA

Voice: 904-692-1187

Fax: 904-692-1193

**INVOICE**

Invoice Number: 89833

Invoice Date: May 30, 2025

Page: 1

**Bill To:**

Heritage Park CDD  
c/o Governmental Management Services  
475 West Pown Place, Ste 114  
St. Augustine, FL 32092

**Ship to:**

Aquatic Weed  
Control Services

Customer ID	Customer PO	Payment Terms	
Heritage04	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		6/29/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services in Heritage Park for the month of May 2025  Approved 6/2/25 Jeff Johnson Lake Maintenance 53800.320.46300  <b>RECEIVED</b> <i>By Tara Lee at 1:10 pm, Jun 02, 2025</i>	1,945.00	1,945.00
Subtotal				1,945.00
Sales Tax				
Freight				
Total Invoice Amount				1,945.00
Payment/Credit Applied				
<b>TOTAL</b>				<b>1,945.00</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



# Invoice

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

Approved 5/18/25  
Jeff Johnson  
Common Area Maintenance  
53800.320.46400

Alison Morsing  
5/23/25

Total	\$440.00
Payments/Credits	\$0.00
Balance Due	\$440.00

**By Tara Lee at 1:12 pm, Jun 02, 2025**

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF APRIL 2025

Date	Hours	Employee	Description
4/2/25	2	J.J.	Walked all ponds, removed debris around all ponds
4/9/25	2	J.J.	Walked all ponds, removed debris around all ponds
4/16/25	2	J.J.	Walked all ponds, removed debris around all ponds
4/23/25	2	J.J.	Reset timer at lake 1800, walked all ponds, removed debris around all ponds
4/29/25	3	J.J.	Walked all ponds, removed debris around all ponds

TOTAL	<u>11</u>
-------	-----------

MILES	<u>0</u>
-------	----------

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

403 N First Street  
PO Box 1115  
Hastings, FL 32145  
USA

# INVOICE

Invoice Number: 89913  
Invoice Date: May 30, 2025  
Page: 1

Heritage Park CDD  
c/o Governmental Management Services  
475 West Pown Place, Ste 114  
St. Augustine, FL 32092

Heritage Park CDD  
c/o Governmental Management Services  
475 West Pown Place, Ste 114  
St. Augustine, FL 32092

Quantity	Item	Description	Unit Price	Amount
1.00	Aerator Service	<p>Installed new fountain in Lake 200</p> <p>Serial # 4252MVX442799</p> <p>Approved 6/5/25            Jeff Johnson            Lake Contingency            53800.320.46600</p> <div> <p><b>RECEIVED</b></p> <p><i>By Tara Lee at 1:26 pm, Jun 05, 2025</i></p> </div>	350.00	350.00

Subtotal	350.00
Sales Tax	
Freight	
Total Invoice Amount	350.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>350.00</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

**Governmental Management Services, LLC**  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

# Invoice

**Invoice #:** 628  
**Invoice Date:** 6/1/25  
**Due Date:** 6/1/25  
**Case:**  
**P.O. Number:**

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

Description	Hours/Qty	Rate	Amount
Management Fees - June 2025		5,174.83	5,174.83
Website Administration - June 2025		105.00	105.00
Information Technology - June 2025		157.50	157.50
Office Supplies		0.27	0.27
Postage		6.21	6.21
Copies		177.15	177.15
<b>Total</b>			<b>\$5,620.96</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$5,620.96</b>

**RECEIVED**  
*By Tara Lee at 4:15 pm, Jun 04, 2025*

**Governmental Management Services, LLC**  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 629  
Invoice Date: 6/1/25  
Due Date: 6/1/25  
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 - June 2025		1,043.00	1,043.00
<div>Alison Moring 6-5-25</div>			

**Total** \$1,043.00

**Payments/Credits** \$0.00

**Balance Due** \$1,043.00

**RECEIVED**

By Tara Lee at 10:18 am, Jun 16, 2025

# Advanced Direct Marketing Services

3733 Adirolf Rd.

Jacksonville, FL 32207- 4719

(V) 904.396.3028 (F) 39 6.6328

## Invoice

DATE	INVOICE #
6/20/2025	144760

### BILL TO

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

P.O. NO.	TERMS	PROJECT
	With Order	

SERVICE DESCRIPTION	QTY	RATE	AMOUNT
Heritage Park CDD			
Load, read, convert files; CASS Certify addresses to enable automation base postage rates; Create automation based sack/tray tags & postal documents; format for inkjet addressing	703	0.15496	75.00
Form layout and preparation	1	37.50	37.50
Laser one sheet front & back	703	0.35	246.05
Fold customer materials	703	0.06443	45.29
Insert one piece into #10 envelope, seal, sort and mail, Standard Rate	703	0.09021	63.42
#10 Window Envelopes printed one color black ink	713	0.25713	183.33
Postage	703	0.73	513.19

	<b>Subtotal</b>	\$1163.78
	<b>Sales Tax (7.5%)</b>	\$0.00
	<b>Total</b>	\$1163.78

**Governmental Management Services, LLC**  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 632  
Invoice Date: 6/18/25  
Due Date: 6/18/25  
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 May 1 - May 31, 2025	9	40.00	360.00
Maintenance Supplies		61.05	61.05
Common Area Maintenance 53800.320.46400			
<i>Alison Moring</i> 6-23-25			

**RECEIVED**

By Tara Lee at 12:11 pm, Jun 23, 2025

Total	\$421.05
Payments/Credits	\$0.00
Balance Due	\$421.05

HERITAGE PARK COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF MAY 2025

---

Date	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/14/25	3	J.J.	Walked all ponds, removed debris around all ponds
5/21/25	3	J.J.	Walked all ponds, removed debris around all ponds
5/28/25	3	J.J.	Walked all ponds, removed debris around all ponds

<b>TOTAL</b>	<u>9</u>
--------------	----------

<b>MILES</b>	<u>0</u>
--------------	----------

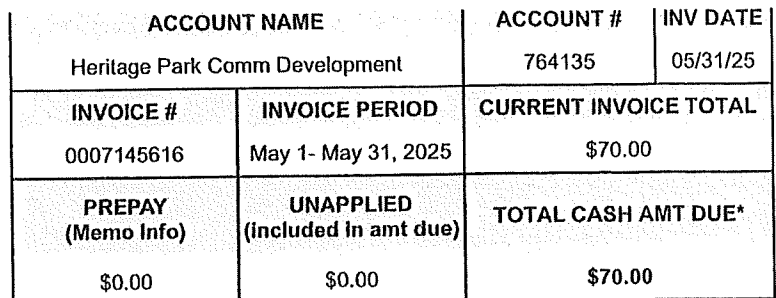
\*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445



**MAINTENANCE BILLABLE PURCHASES**

Period Ending 6/05/25

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HP HERITAGE PARK	5/29/25	Locks	61.05	J.J.
TOTAL			<u><u>\$61.05</u></u>	



00007641350000000000000071456160000700067177

# LOCALiQ

## FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

### **AFFIDAVIT OF PUBLICATION**

Katelyn Beach  
Heritage Park Comm Development  
475 W Town Place, Ste 114

Saint Augustine FL 32092

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

05/22/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 05/22/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$70.00

Tax Amount: \$0.00

Payment Cost: \$70.00

Order No: 11227491

Customer No: 764135

# of Copies:

1

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

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

An Audit Committee Meeting of the Heritage Park Community Development District is scheduled to be held on Thursday, May 29, 2025 at 1:00 p.m. at the Heritage Park Amenity Center, located at 225 Hefferson Drive, St. Augustine, Florida 32084. Immediately following will be the meeting of the Board of Supervisors (the "Board"). The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agendas for these meetings 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