

HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

April 20, 2021

BOARD OF SUPERVISORS

REGULAR MEETING

AGENDA

Heritage Pines Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

April 13, 2021

Board of Supervisors
Heritage Pines Community Development District

<u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Dear Board Members:

The Board of Supervisors of the Heritage Pines Community Development District will hold a Regular Meeting on April 20, 2021 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Agenda Items [3 minutes per person]
3. Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2020, Prepared by Carr, Riggs & Ingram, LLC
4. Consideration of Resolution 2021-02, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2020
5. Consideration of Resolution 2021-03, Approving a Proposed Budget for Fiscal Year 2021/2022 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
6. Consideration of Withlacoochee River Electric Cooperative, Inc., Street/Outdoor Lighting Agreement [Additional Streetlighting to Villages Off of Brooklawn]
7. Acceptance of Unaudited Financial Statements as of February 28, 2021
8. Approval of Minutes
 - A. February 16, 2021 Workshop
 - B. February 16, 2021 Regular Meeting
 - To Do Action Items List
9. Assignment of Duties/Board Member Reports

- A. Golf Course Surrounding Areas: *Supervisor Walsh (East); Supervisor Lonergan (West)*
- B. Finance Matters and Negotiations: *Supervisor Rhodes*
- C. Mosquito Control, Front Property and Paleo Park: *Supervisor Vaughan*

10. Staff Reports

- A. District Counsel: *Straley Robin Vericker, P.A.*
 - B. District Engineer: *Stroud Engineering Consultants*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
- NEXT MEETING DATE: June 29, 2021 at 2:00 P.M.

○ QUORUM CHECK

Arthur Rhodes	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Janice Benedetti	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Michael Walsh	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Kathleen F. Lonergan	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Carol E. Vaughan	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 11. Audience Comments: Non-Agenda Items [3 minutes per person]
- 12. Supervisors' Requests
- 13. Adjournment

If you have any questions or comments, please contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
 District Manager

<p>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE CALL-IN NUMBER: 1-888-354-0094 CONFERENCE ID: 8593810</p>
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HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

3

**Heritage Pines
Community
Development District**

FINANCIAL STATEMENTS

September 30, 2020



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

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Heritage Pines Community Development District
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September 30, 2020

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Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

(850) 837-3141
(850) 654-4619 (fax)
CRIcpa.com

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 26, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2021



Management's Discussion And Analysis

Heritage Pines Community Development District Management's Discussion and Analysis

Our discussion and analysis of the Heritage Pines Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- At September 30, 2020, the assets of the District exceeded its liabilities by approximately \$3.7 million.
- During the fiscal year ended September 30, 2020, the District incurred approximately \$10,000 of interest expenditures and repaid \$200,000 of outstanding long-term principal. The Series 2008 Bonds were paid off in May 2020.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 8 – 9 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

Heritage Pines Community Development District Management's Discussion and Analysis

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 5. The fund financial statements begin on page 10 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

<i>September 30,</i>	2020	2019	Change
Assets			
Current and other assets	\$ 388,251	\$ 378,695	\$ 9,556
Capital assets, net	3,339,650	3,829,269	(489,619)
Total assets	\$ 3,727,901	\$ 4,207,964	\$ (480,063)
Liabilities			
Current liabilities	\$ 17,421	\$ 246,292	\$ (228,871)
Total liabilities	17,421	246,292	(228,871)
Net position			
Net investment in capital assets	3,339,650	3,650,183	(310,533)
Restricted for:			
Debt service	-	67,087	(67,087)
Unrestricted	370,830	244,402	126,428
Total net position	3,710,480	3,961,672	(251,192)
Total liabilities and net position	\$ 3,727,901	\$ 4,207,964	\$ (480,063)

For more detailed information, see the accompanying Statement of Net Position.

Heritage Pines Community Development District Management's Discussion and Analysis

During the fiscal year ended September 30, 2020, total assets and liabilities decreased by approximately \$480,000 and \$229,000, respectively, from the prior fiscal year. The decrease in assets was primarily a result of current year depreciation on capital assets. The decrease in liabilities is primarily due to principal payments on long term debt made by the District in the current year.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

<i>For the year ended September 30,</i>	2020	2019	Change
Revenue:			
Program revenue:			
Charges for services	\$ 509,838	\$ 573,589	\$ (63,751)
Grants and contributions	903	2,588	(1,685)
General revenue:			
Interest and other revenue	2,719	3,377	(658)
Total revenue	513,460	579,554	(66,094)
Expenses:			
General government	83,693	91,778	(8,085)
Maintenance and operations	675,319	706,833	(31,514)
Interest	5,640	14,695	(9,055)
Total expenses	764,652	813,306	(48,654)
Change in net position	(251,192)	(233,752)	(17,440)
Net position, beginning of year	3,961,672	4,195,424	(233,752)
Net position, end of year	\$ 3,710,480	\$ 3,961,672	\$ (251,192)

For more detailed information, see the accompanying Statement of Activities.

During the fiscal year ended September 30, 2020, total revenue and expenses decreased by approximately \$66,000 and \$49,000 from the prior fiscal year, respectively. The decrease in revenue is primarily due to a decrease in budgeted assessments in the current year. The decrease in expenses is primarily due to fewer pond maintenance charges in the current year. The overall result was a \$251,192 decrease in net position for fiscal year 2020.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 10) reported a combined fund balance of approximately \$371,000, which is an increase over last year's balance that totaled approximately \$336,000. Significant transactions are discussed below.

Heritage Pines Community Development District Management's Discussion and Analysis

- During the fiscal year ended September 30, 2020, the District incurred approximately \$10,000 of interest expenditures and repaid \$200,000 of outstanding long-term principal. The Series 2008 Bonds were paid off in May 2020.

The overall increase in fund balance for the year ended September 30, 2020 totaled approximately \$35,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had approximately \$3.3 million invested in capital assets (net of accumulated depreciation). This amount represents a decrease of approximately \$490,000 from the fiscal year 2019 total.

A listing of capital assets by major category for the current and prior year follows:

<i>September 30,</i>	2020	2019	Change
Land	\$ 388,125	\$ 388,125	\$ -
Capital assets being depreciated	12,100,974	12,100,974	-
Total, prior to depreciation	12,489,099	12,489,099	-
Accumulated depreciation	(9,149,449)	(8,659,830)	(489,619)
Net capital assets	\$ 3,339,650	\$ 3,829,269	\$ (489,619)

More information about the District's capital assets is presented in Note 4 to the financial statements.

Debt

At September 30, 2020, the District had no debt outstanding. This represents a decrease of \$200,000 from the fiscal year 2019 total.

A listing of debt amounts outstanding for the current and prior year is as follows:

<i>September 30,</i>	2020	2019	Change
Capital Improvement Revenue Bonds:			
Series 2008 bonds	\$ -	\$ 200,000	\$ (200,000)

More information about the District's long-term debt is presented in Note 5 to the financial statements.

Heritage Pines Community Development District Management's Discussion and Analysis

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown at page 22.

The District experienced favorable variances in revenues and expenditures as compared to the budget in the amount of \$3,113 and \$19,118, respectively. The variance in expenditures occurred primarily due to budgeted general government contingency expenditures which was not needed in the current year.

FUTURE FINANCIAL FACTORS

Heritage Pines Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Assessment rates for fiscal year 2021 were established to provide for the operations of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the Heritage Pines Community Development District's management company, Wrathell, Hunt & Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.



Basic Financial Statements

**Heritage Pines Community Development District
Statement of Net Position**

<i>September 30,</i>	2020
	Governmental Activities
Assets	
Cash and cash equivalents	\$ 352,818
Investments	2,640
Accounts receivable	10,527
Prepaid expenses	7,549
Utility deposits	14,717
Capital assets:	
Not being depreciated	388,125
Depreciable, net	2,951,525
Total assets	3,727,901
Liabilities	
Accounts payable	17,421
Total liabilities	17,421
Net position	
Net investment in capital assets	3,339,650
Unrestricted	370,830
Total net position	\$ 3,710,480

The accompanying notes are an integral part of these financial statements.

**Heritage Pines Community Development District
Statement of Activities**

For the year ended September 30,

2020

Functions/Programs	Expenses	Charges for Services	<u>Program Revenue</u> Operating Grants and Contributions	Governmental Activities	<u>Net (Expense) Revenue and Changes in Net Position</u>
Primary government:					
Governmental activities:					
General government	\$ (83,693)	\$ 116,885	\$ -	\$	33,192
Maintenance and operations	(675,319)	259,348	-		(415,971)
Interest	(5,640)	133,605	903		128,868
Total governmental activities	\$ (764,652)	\$ 509,838	\$ 903		(253,911)

General revenues

Interest and other revenue	2,719
Change in net position	(251,192)
Net position - beginning of year	3,961,672
Net position - end of year	\$ 3,710,480

The accompanying notes are an integral part of these financial statements.

**Heritage Pines Community Development District
Balance Sheet – Governmental Funds**

September 30,

2020

	General	Debt Service	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 352,818	\$ -	\$ 352,818
Investments	2,640	-	2,640
Accounts receivable	10,527	-	10,527
Prepaid expenditures	7,549	-	7,549
Utility deposits	14,717	-	14,717
Total assets	\$ 388,251	\$ -	\$ 388,251
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 17,421	\$ -	\$ 17,421
Total liabilities	17,421	-	17,421
Fund balances			
Nonspendable	22,266	-	22,266
Committed for:			
Disaster recovery	100,000	-	100,000
Working capital	150,000	-	150,000
Unassigned	98,564	-	98,564
Total fund balances	370,830	-	370,830
Total liabilities and fund balances	\$ 388,251	\$ -	\$ 388,251

The accompanying notes are an integral part of these financial statements.

**Heritage Pines Community Development District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of
Net Position**

<i>September 30,</i>	2020
Total fund balances, governmental funds	\$ 370,830
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.	3,339,650
Total net position - governmental activities	\$ 3,710,480

The accompanying notes are an integral part of these financial statements.

**Heritage Pines Community Development District
Statement of Revenue, Expenditures and Changes in Fund Balances –
Governmental Funds**

For the year ended September 30,

2020

	General	Debt Service	Total Governmental Funds
Revenue			
Assessments	\$ 376,233	\$ 133,605	\$ 509,838
Interest and other revenue	2,719	903	3,622
Total revenue	378,952	134,508	513,460
Expenditures			
Current:			
General government	81,021	2,672	83,693
Maintenance and operations	185,700	-	185,700
Debt service:			
Principal	-	200,000	200,000
Interest	-	9,557	9,557
Total expenditures	266,721	212,229	478,950
Excess (deficit) of revenue over expenditures	112,231	(77,721)	34,510
Other Financing Sources (Uses)			
Transfer in	14,197	-	14,197
Transfer out	-	(14,197)	(14,197)
Total other financing sources (uses)	14,197	(14,197)	-
Net change in fund balances	126,428	(91,918)	34,510
Fund balances, beginning of year	244,402	91,918	336,320
Fund balances, end of year	\$ 370,830	\$ -	\$ 370,830

The accompanying notes are an integral part of these financial statements.

**Heritage Pines Community Development District
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities**

<i>For the year ended September 30,</i>	2020
Net change in fund balances - governmental funds	\$ 34,510
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.	(489,619)
Governmental funds report principal payments on bonds when debt is paid, whereas these payments are eliminated in the Statement of Activities and recognized as a decrease in liabilities in the Statement of Net Position.	200,000
The change in accrued interest between the current and prior year is recorded on the Statement of Activities but not on the fund financial statements.	3,917
Change in net position of governmental activities	\$ (251,192)

The accompanying notes are an integral part of these financial statements.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 1: NATURE OF ORGANIZATION

The Heritage Pines Community Development District (the "District") was created on October 28, 1997 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance No. 97-15. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the foregoing criteria, no potential component units were found.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

Government-wide and Fund Financial Statements

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

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2020, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

Assessments, including debt service assessments along with operation and maintenance assessments, are non-ad valorem special assessments imposed on all lands located within the District and benefited by the District's activities, operation and maintenance. Assessments are levied and certified for collection by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt for the Series 2008 bonds. The Debt Service Fund was closed out in fiscal year 2020.

For the year ended September 30, 2020, the District does not report any proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the government's policy to use committed resources first, followed by the assigned resources, and then unassigned resources as needed.

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others negotiable direct or indirect obligations which are secured by the United States Government; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

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

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives: roads, lights and drainage: 25 years; water systems: 25 years; equipment: 3-15 years.

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

Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

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

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any of this type of item at September 30, 2020.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any of this type of item at September 30, 2020.

Fund Equity

Net position in the government-wide financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents assets related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents the assets restricted by the District's bond covenants.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

**Heritage Pines Community Development District
Notes to Financial Statements**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- B. A public hearing is conducted to obtain comments.
- C. Prior to October 1, the budget is legally adopted by the District Board.
- D. All budget changes must be approved by the District Board.
- E. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3: INVESTMENTS

In accordance with GASB 72, *Fair Value Measurement and Application*, all investments held at September 30, 2020 are reported at amortized cost.

The following is a summary of the District’s investments:

<u>September 30,</u>	<u>2020</u>	<u>Credit Risk</u>	<u>Maturities</u>
State Board of Administration Florida PRIME	\$ 2,640	S&P AAAm	48 days

Custodial credit risk – For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2020, the money market funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration risk – The District’s investment policy requires diversification, but does not specify limits on types of investments.

Interest rate risk – The District does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

Heritage Pines Community Development District
Notes to Financial Statements

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2020:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$ 388,125	\$ -	\$ -	\$ 388,125
Total capital assets, not being depreciated	388,125	-	-	388,125
<i>Capital assets being depreciated</i>				
Infrastructure- roads, lights and drainage	8,403,159	-	-	8,403,159
Infrastructure-water systems	3,519,416	-	-	3,519,416
Equipment	178,399	-	-	178,399
Total capital assets, being depreciated	12,100,974	-	-	12,100,974
<i>Less accumulated depreciation</i>				
Infrastructure- roads, lights and drainage	6,050,274	336,126	-	6,386,400
Infrastructure-water systems	2,533,980	140,777	-	2,674,757
Equipment	75,576	12,716	-	88,292
Total accumulated depreciation	8,659,830	489,619	-	9,149,449
Total capital assets, being depreciated, net	3,441,144	(489,619)	-	2,951,525
Governmental activities capital assets, net	\$ 3,829,269	\$ (489,619)	\$ -	\$ 3,339,650

Depreciation expense of \$489,619 was allocated to maintenance and operations on the accompanying Statement of Activities.

NOTE 5: BONDS PAYABLE

On July 23, 2008, the District issued \$1,890,000 of Capital Improvement Revenue Refunding Bonds, Series 2008 with a fixed interest rate of 4.70%. The Bonds were issued to refund Series 1998 bonds. Interest is paid semiannually on each May 1 and November 1. Principal on the Series 2008 Bonds is paid serially commencing on May 1, 2009 through May 1, 2020. The final principal and interest payments were made on May 1, 2020.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements of the Bond Indenture. The Series 2018 Bonds were paid off on May 1, 2020.

Heritage Pines Community Development District
Notes to Financial Statements

NOTE 5: BONDS PAYABLE (Continued)

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement has been met for the fiscal year ended September 30, 2020. The Series 2018 Bonds were paid off on May 1, 2020.

Long-term liability activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<i>Governmental Activities</i>					
Bonds Payable:					
Series 2008	\$ 200,000	\$ -	\$ (200,000)	\$ -	\$ -

NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in the previous three years.

NOTE 7: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 8: CONTINGENCY

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the District. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.



**Required Supplemental Information
(Other Than MD&A)**

**Heritage Pines Community Development District
Budget to Actual Comparison Schedule – General Fund**

For the year ended September 30,

2020

	Original and Final Budget	Actual Amounts	Variance with Final Budget
Revenue			
Assessments	\$ 374,839	\$ 376,233	\$ 1,394
Interest and other revenues	1,000	2,719	1,719
Total revenue	375,839	378,952	3,113
Expenditures			
Current:			
General government	90,839	81,021	9,818
Maintenance and operations	195,000	185,700	9,300
Total expenditures	285,839	266,721	19,118
Excess of revenue over expenditures	90,000	112,231	22,231
Other Financing Sources			
Transfer in	10,000	14,197	4,197
Net change in fund balance	\$ 100,000	\$ 126,428	\$ 26,428



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

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Heritage Pines Community Development District (hereinafter referred to as the "District"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 26, 2021.

Internal Control Over Financial Reporting

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

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

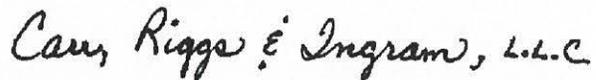
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2021



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MANAGEMENT LETTER

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of Heritage Pines Community Development District ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated January 26, 2021.

Auditors' Responsibility

We conducted our audit 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 Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in this report, which is dated January 26, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2021



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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

We have examined Heritage Pines Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and performed the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2021

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2021-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

WHEREAS, the District’s Auditor, Carr, Riggs & Ingram, LLC, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Statements for Fiscal Year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Financial Statements for Fiscal Year 2020, heretofore submitted to the Board, are hereby accepted for Fiscal Year 2020 for the period ending September 30, 2020; and
2. A verified copy of said Audited Financial Statements for Fiscal Year 2020 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 20th day of April, 2021.

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Audited Financial Statements for Fiscal Year 2020

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

5

RESOLUTION 2021-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Heritage Pines Community Development District (“**District**”) prior to June 15, 2021, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: July 20, 2021

HOUR: 2:00 p.m.

LOCATION: Heritage Pines Country Club
Meeting Room
11524 Scenic Hills Boulevard
Hudson, Florida 34667

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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 immediately upon adoption.

PASSED AND ADOPTED THIS 20th DAY OF APRIL, 2021.

ATTEST:

**HERITAGE PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Fiscal Year 2021/2022 Proposed Budget

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2022**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
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**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/2021	Total Actual & Projected Revenue & Expenditures	
REVENUES					
Assessment levy - gross	\$ 348,824				\$ 292,358
Allowable discounts (4%)	(13,953)				(11,694)
Assessment levy - net	334,871	\$ 312,556	\$ 22,315	\$ 334,871	280,664
Interest and miscellaneous	1,000	21	300	321	1,000
Total revenues	<u>335,871</u>	<u>312,577</u>	<u>22,615</u>	<u>335,192</u>	<u>281,664</u>
EXPENDITURES					
Professional & administrative					
Supervisors	7,000	3,229	3,771	7,000	7,000
Management/recording	32,450	13,521	18,929	32,450	32,450
Legal	1,000	215	785	1,000	1,000
Engineering	5,000	484	4,516	5,000	5,000
Audit	9,785	9,785	-	9,785	9,785
Assessment roll preparation	7,210	3,004	4,206	7,210	7,210
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	4,337	-	4,337	4,337	4,337
Telephone	150	63	87	150	150
Rental and leases	1,860	775	1,085	1,860	1,860
Postage	1,000	222	778	1,000	1,000
Printing & binding	1,030	429	601	1,030	1,030
Legal advertising	350	181	169	350	350
Office supplies	-	238	-	238	-
Annual special district fee	175	175	-	175	175
Insurance	7,283	7,459	-	7,459	8,205
Contingencies	1,000	406	594	1,000	1,000
Website ADA compliance	210	-	210	210	210
Website hosting & maintenance	705	-	705	705	705
Total professional & administrative	<u>82,745</u>	<u>40,603</u>	<u>42,556</u>	<u>83,159</u>	<u>83,667</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/2021		
Operation and maintenance					
Street lighting	22,000	7,247	10,750	17,997	18,000
Retention pond mowing/weed control/irr.	88,000	19,000	69,000	88,000	88,000
Irrigation Water	15,000	5,442	9,558	15,000	15,000
Contingency	1,000	-	1,000	1,000	1,000
Aquatic weed control	20,000	7,625	12,375	20,000	20,000
Dry retention pond refurbishment/planting	50,000	1,370	48,630	50,000	50,000
Total operation and maintenance	<u>196,000</u>	<u>40,684</u>	<u>151,313</u>	<u>191,997</u>	<u>192,000</u>
Other fees and charges					
Property appraiser	150	-	150	150	150
Tax collector	6,976	6,251	725	6,976	5,847
Total other fees and charges	<u>7,126</u>	<u>6,251</u>	<u>875</u>	<u>7,126</u>	<u>5,997</u>
Total expenditures	<u>285,871</u>	<u>87,538</u>	<u>194,744</u>	<u>282,282</u>	<u>281,664</u>
Excess/(deficiency) of revenues over/(under) expenditures	50,000	225,039	(172,129)	52,910	-
Fund balance - beginning (unaudited)	346,818	370,830	595,869	370,830	423,740
Fund balance - ending					
Committed					
Disaster recovery	175,000	175,000	175,000	175,000	175,000
Future mower replacement	70,000	70,000	70,000	70,000	70,000
Working capital	150,000	150,000	150,000	150,000	150,000
Unassigned	1,818	200,869	28,740	28,740	28,740
Fund balance - ending (projected)	<u>\$ 396,818</u>	<u>\$ 595,869</u>	<u>\$ 423,740</u>	<u>\$ 423,740</u>	<u>\$ 423,740</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional and Administrative Services

Supervisors	\$ 7,000
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates seven meetings and all 5 Board Members receiving fees during the fiscal year.	
Management/recording	32,450
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community.	
Legal	1,000
Straley Robin Vericker, provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.	
Engineering	5,000
Stroud Engineering Consultants provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	9,785
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures. The District currently has an agreement with Carr, Riggs & Ingram, LLC.	
Assessment roll preparation	7,210
Wrathell, Hunt and Associates, LLC provides assessment roll services, which include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments.	
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
Wrathell, Hunt and Associates, LLC provides the District with dissemination services. The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.	
Trustee	4,337
Annual fees paid to U.S. Bank for services provided as trustee, paying agent and	
Telephone	150
Telephone and fax machine.	
Rental and leases	1,860
This fee relates to management/recording.	

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Postage	1,000
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,030
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	350
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	8,205
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Contingencies	1,000
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.	
Website ADA compliance	210
Website hosting & maintenance	705
Operation and maintenance	
Street lighting	18,000
Estimated cost of annual street lighting cost paid to Withlacoochee River Electric.	
Retention pond mowing/weed control/irr.	88,000
The District has entered into an agreement with a qualified landscape contractor to provide dry retention pond mowing, weed control and irrigation repair services. The agreement includes the CDD providing the mowing equipment and the contractor providing everything else at cost.	
Irrigation Water	15,000
Provides for the irrigation water used to irrigate certain dry retention pond banks. This service is a pass through expense based upon a percentage of what the golf course is billed monthly by Pasco County.	
Contingency	1,000
The category is for automated AP routing and unforeseen expenditures that the District may incur during the fiscal year.	
Aquatic weed control	20,000
The District currently contract with a licensed lake maintenance contractor to provide monthly services to the District for aquatic weed control in it's wet ponds.	
Dry retention pond refurbishment/planting	50,000
Provides for dry retention pond refurbishment, overseeding and planting.	
EXPENDITURES (continued)	
Property appraiser	150
The property appraiser's fee is \$150.	
Tax collector	5,847
The tax collector's fee is 2% of assessments collected.	
Total expenditures	\$ 281,664

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Description	Number of Units	Projected FY 2022 Assessments		FY 21 Assessment
		GF	Total	
All Units	1,406	\$ 207.94	\$ 207.94	\$ 248.10
Total	<u>1,406</u>			

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

6

**STREET/OUTDOOR LIGHTING AGREEMENT
(New Customer)**

THIS STREET/OUTDOOR LIGHTING AGREEMENT (together with any and all appendices, addenda, exhibits and schedules attached hereto, this "Agreement"), effective as of the 30th day of March, 2012, by and between **Withlacoochee River Electric Cooperative, Inc.**, a non-profit Florida corporation, with a principal place of business at PO Box 278, Dade City, Florida 33526-0278 ("WREC"), and Heritage Pines Community Development District whose address is 2300 Glades Road Ste. 410WBoca Raton FL 33431-8556-43 ("Customer").

WITNESSETH:

WHEREAS, Customer is in possession of the real property located at Heritage Pines and more particularly described in Exhibit A attached hereto (the "Property"); and

WHEREAS, Customer desires WREC to construct, maintain and operate a street lighting system as more particularly described in Exhibit B attached hereto (the "System") on the Property.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. SCOPE OF SERVICES

(a) Pursuant to the terms of this Agreement and WREC's current rules and regulations, WREC shall construct, maintain, and operate the System as shown on the maps, drawings and specifications attached hereto in Exhibit B and furnish all of the electric power and energy necessary for the operation of the System on the Property.

(b) WREC, whenever it shall find it necessary for the purpose of making repairs upon or improvements in any part of its electric transmission or distribution lines or equipment, shall have the right to suspend temporarily service to the System, but in all such cases reasonable notice thereof shall be given to the Customer, if circumstances permit, and the making of repairs and improvements shall be prosecuted as rapidly as may be practicable.

(c) The Customer shall grant to WREC all permits, franchises, or authority including a free and continuous right-of-way, necessary to construct, operate, and maintain the System in the streets of or upon the Property.

(d) The Customer shall become a member of WREC, shall pay the membership fee and be bound by the provisions of the Articles of Incorporation and By-laws of WREC and by such rules and regulations as may from time to time be adopted by WREC. In the event there is a conflict between the terms and conditions of this Agreement and WREC's By-laws or any rule or regulation adopted by WREC, the term and conditions of this Agreement shall prevail.

2. TERM; TERMINATION

(a) This Agreement shall become effective on the date first written above and shall remain in effect until five (5) years following the start of the initial billing period and thereafter until terminated by either party giving to the other twelve (12) months' notice in writing. In addition, WREC shall have the right to terminate this Agreement pursuant to WREC's Service Rules and Regulations and WREC's Articles of Organization and By-laws.

(b) Upon termination of this Agreement in any manner, WREC shall have the right to remove from the Property any equipment which WREC may have installed to provide service hereunder.

3. SYSTEM MALFUNCTIONS

(a) It shall be the Customer's responsibility to notify WREC in the event of failure of a lighting unit within the System. WREC assumes no responsibility to inspect any lighting units within the System to determine whether they were properly functioning until after such time that WREC has been notified that a unit has malfunctioned. Moreover, if an alleged outage notification is not logged into WREC's reporting registry, it is presumed that no call was ever placed by the Customer and that no outage report was received by WREC.

(b) WREC will normally repair a malfunctioning or inoperative streetlight or lighting unit within 60 days of receiving notification that the light has malfunctioned. However, the repair may take up to 180 days, and may take longer than 180 days if the customer causes a delay. Further, WREC may require 365 days or longer to repair or to replace the light in the event of a declared state of emergency or natural disaster.

4. DISCLAIMER; LIMITATION OF LIABILITY; INDEMNIFICATION

(a) WREC shall use reasonable diligence to provide a constant and uninterrupted supply of electric power and energy hereunder. If the supply of electric power and energy shall fail or be interrupted, or become defective through act of God, governmental authority, action of the elements, public enemy, accident, strikes, labor trouble, required maintenance work, inability to secure right-of-way, or any other cause beyond the reasonable control of WREC, WREC shall not be liable for damages caused thereby.

(b) The Customer is responsible for all aspects of the design of the System's lighting plan. WREC has not conducted any study regarding the application of a particular lighting unit for the Customer's lighting needs and WREC assumes no responsibility for the adequacy or appropriateness of the System's lighting unit. Furthermore, WREC makes no warranties as to the adequacy, sufficiency or appropriateness of the System's lighting for purposes of safety, security or other illumination. It is the Customer's responsibility to select the size, style and location of the lighting units and to monitor whether the lighting units that they have requested from WREC are adequate for the Customer's particular needs. It also is the Customer's responsibility to request that WREC change any aspect of the lighting unit within the System if the unit is not adequate for the Customer's needs. The Customer must pay for any appropriate charges and fees for any requested changes.

(c) WREC does not guarantee continuous lighting within the System and will not be liable to any person or entity for damages related to any interruption, deficiency or failure of a light. WREC will use normal industry practices to attempt to furnish reliable electrical energy to the System and will repair the System after notification, but WREC does not and cannot guarantee 100% reliability. WREC reserves the right to interrupt service to the System or a lighting unit within the System at any time for necessary repairs to lines or equipment.

(d) Customer herewith indemnifies and holds harmless WREC from any and all liability or damage that WREC or any other person or entity may suffer as a result of, or in any way relating to or arising out of, the design or operation of the System, including, but not limited to, the appropriateness of the System or the illumination of any lighting unit within the System to provide safety or security to third parties.

5. TERMS OF PAYMENT

(a) The initial billing period shall start when the Customer begins using electric power and energy, or ten (10) days after WREC notifies the Customer in writing that the System is available hereunder, whichever shall occur first.

(b) The Customer shall pay WREC pursuant to WREC's current rules and regulations adopted by WREC for the System and all electricity furnished hereunder. If the Customer shall fail to make any such payment within the time period provided in WREC's current rules and regulations, WREC may discontinue service to the Customer upon giving ten (10) days' written notice to the Customer of its intention so to do, provided, however, that nothing herein contained shall relieve the Customer of its obligation to receive electrical service in accordance with the provisions of this Agreement.

(c) The Customer agrees that the rates charged for street lighting shall be those rates specified in the WREC's Rate Schedule "AL" attached hereto as Exhibit C, which may be adjusted from time to time in WREC's sole and absolute discretion. Such adjusted rate schedules shall be on file with the Florida Public Service Commission. Customer shall provide WREC with cash, a bond or letter of credit to secure the payment of the total amount of fixture and pole charges that remain owed to WREC in the event this Agreement is terminated within five (5) years of the start of Customer's initial billing period.

(d) Transfer of fixtures from one location to another on the Property at the request of the Customer shall be at the expense of the Customer. All charges hereunder are subject to Florida State Sales Tax unless Customer is exempt therefrom. Replacement of lamps, glassware and accessory equipment willfully or maliciously broken by persons unknown shall be paid for by the Customer at WREC's replacement cost.

6. ASSIGNMENT

No party may assign this Agreement or any of its rights and obligations hereunder without the prior written consent of the other party; any such attempted assignment shall be null and void.

7. SUCCESSORS

This Agreement binds the heirs, executors, administrators, successors and assigns of the respective parties with respect to all covenants herein, and cannot be changed except by written agreement signed by both parties.

8. SURVIVAL

The provisions of this Agreement which by their nature are intended to survive, shall survive completion, expiration, recession or termination of this Agreement.

9. GOVERNING LAW

The validity of this Agreement, the construction and enforcement of its terms and the interpretation of the rights and duties of the parties hereto shall be governed by the laws of the State of Florida, without regard to its conflict of laws principles.

10. SEVERABILITY

In the event any one or more of the provisions of this Agreement shall for any reason be held to be invalid, illegal or unenforceable, the remaining provisions of this Agreement shall be unimpaired, and the invalid, illegal or unenforceable provision(s) shall be replaced by a mutually acceptable provision(s), which being valid, legal and enforceable, comes closest to the intention of the parties underlying the invalid, illegal or unenforceable provision(s).

11. HEADINGS

The headings in this Agreement are for purposes of reference only and shall not in any way limit or otherwise affect the meaning or interpretation of any of the terms hereof.

12. COUNTERPARTS

This Agreement may be executed in several counterparts, each of which shall be deemed to be an original, and all of which, when taken together, shall constitute one and the same instrument.

13. MODIFICATION, AMENDMENT, SUPPLEMENT OR WAIVER

(a) No modification, amendment, supplement to or waiver of this Agreement or any of its provisions shall be binding upon the parties hereto unless made in writing and duly signed by the party against whom enforcement thereof is sought.

(b) A failure or delay of any party to this Agreement to enforce at any time any of the provisions of this Agreement or to exercise any option which is herein provided, or to require at any time performance of any of the provisions hereof, shall in no way be construed to be a waiver of such provisions of this Agreement.

14. ENTIRETY OF AGREEMENT

This Agreement together with all appendices, exhibits, schedules, attachments and addenda attached hereto constitute the entire agreement between the parties and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, between the parties with respect to the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto, through their duly authorized officers, have executed this Agreement as of the day and year first set forth above.

CUSTOMER

**WITHLACOCHEE RIVER
ELECTRIC COOPERATIVE, INC.**

Signature

Signature

Printed Name of Customer

Richard Lovett, Engineering Services Supervisor
Printed Name and Title

Title

Date

EXHIBIT A

Legal Description

05-24-17-0120-01900-0000

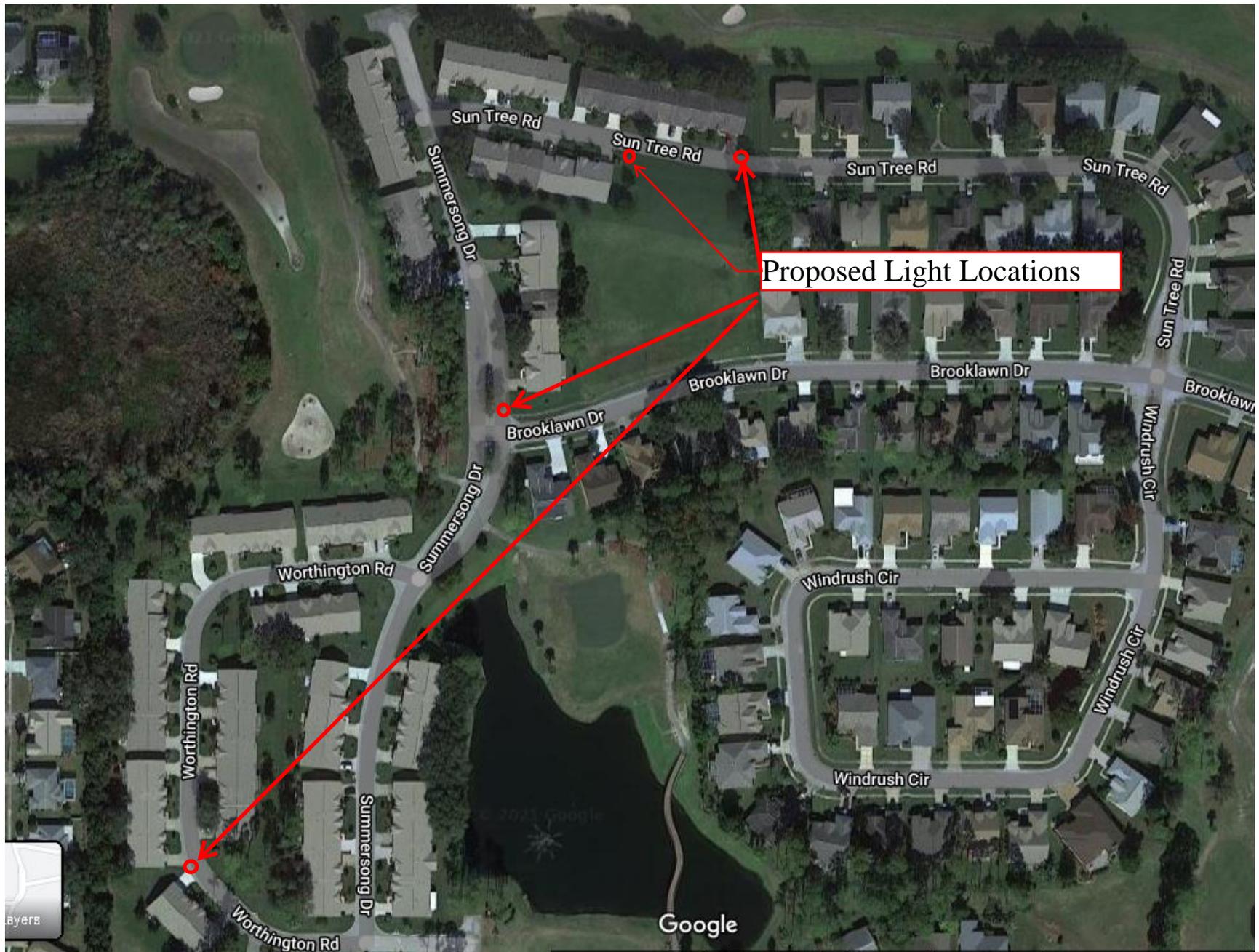
Assessed in Section 05, Township 24 South, Range 17 East
of Pasco County, Florida

HERITAGE PINES GRAND CLUB DRIVE PB 40 PG 031 TRACT 19
(GRAND CLUB DRIVE) OR 4513 PG 100

EXHIBIT B

Insert description of the lighting System.

Type	Description	Quantity	Status
935	Fiberglass 18'pole	21	Existing
210	Coach Post Top 50Watt	21	Existing
910	Concrete Pole 30'	4	Existing
205	Cobra Head Light 50-Watt	4	Existing
935	Fiberglass 18'pole	4	
210	LED Coach Top 50Watt	4	



Proposed Light Locations

Google

Layers

EXHIBIT C

[Insert Withlacoochee's rates]

935 Type	Fiberglass 18'pole	\$3.50
210 Type	LED Coach Top 50Watt	\$12.32

Your Touchstone Energy® Partner



To: Heritage Pines Community Development District

From: Withlacoochee River Electric Cooperative, Inc.
Bayonet Point District Office

Date: March 30, 2021

Subject: To add four Additional lights and Poles

Location: Villages 1, 2 and 3

Description:

Type 210 X4 50Watt LED Coach Post Top	\$ 12.32 Monthly Unit Cost
Type 935 X4 18' Fiberglass Pole	\$ 3.50 Monthly Unit Cost
Total	\$15.82 Monthly Unit Cost
Total Monthly Cost:	\$ 63.28

Additional One Time Fees

Connection Charge:	\$65.00
Deposit:	\$2,324.00
Directional Bore:	\$ 0.00
Total Fees:	\$ 2,389.00

For any questions regarding the above, please contact:

Richard Lovett
District Engineering Services Supervisor
(727) 868-9465, Ext. 2130
RLovett@wrec.net

Bayonet Point District Office
12013 Hays Road
Shady Hills, FL 34610

Main (727) 868-9465
Fax (727) 869-3652
Tampa Exchange:
(813) 972-9233

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

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**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2021**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2021**

	<u>Major Funds</u>	<u>Total</u>
	<u>General</u>	<u>Governmental</u>
		<u>Funds</u>
ASSETS		
Cash - SunTrust	\$ 572,074	\$ 572,074
Investments		
SBA		
Operating A	767	767
Reserve A	1,874	1,874
Utility deposit	14,717	14,717
Undeposited funds	7,437	7,437
Total assets	<u>\$ 596,869</u>	<u>\$ 596,869</u>
 LIABILITIES & FUND BALANCE		
Liabilities		
Accounts payable	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Total liabilities	<u>1,000</u>	<u>1,000</u>
 Fund balance		
Unassigned	<u>595,869</u>	<u>595,869</u>
Total fund balance	<u>595,869</u>	<u>595,869</u>
 Total liabilities and fund balance	 <u>\$ 596,869</u>	 <u>\$ 596,869</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2021**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
REVENUES															
Assessment levy	\$ -	\$ 54,786	\$ 234,970	\$ 15,211	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,556	\$ 334,871	93%
Interest & miscellaneous	4	3	4	5	5	-	-	-	-	-	-	-	21	1,000	2%
Total revenues	4	54,789	234,974	15,216	7,593	-	312,577	335,871	93%						
EXPENDITURES															
Professional & administrative fees															
Supervisors	1,077	-	1,077	-	1,077	-	-	-	-	-	-	-	3,229	7,000	46%
Management	2,704	2,704	2,704	2,704	2,704	-	-	-	-	-	-	-	13,521	32,450	42%
Legal	-	122	93	-	-	-	-	-	-	-	-	-	215	1,000	22%
Engineering	-	484	-	-	-	-	-	-	-	-	-	-	484	5,000	10%
Audit	-	-	1,000	1,785	7,000	-	-	-	-	-	-	-	9,785	9,785	100%
Assessment roll preparation	601	601	601	601	601	-	-	-	-	-	-	-	3,004	7,210	42%
Arbitrage rebate calculation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Dissemination agent fees	83	83	83	83	83	-	-	-	-	-	-	-	417	1,000	42%
Trustee fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,337	0%
Telephone	13	12	12	12	13	-	-	-	-	-	-	-	63	150	42%
Rentals and leases	155	155	155	155	155	-	-	-	-	-	-	-	775	1,860	42%
Postage	-	112	91	19	-	-	-	-	-	-	-	-	222	1,000	22%
Printing & binding	86	86	86	86	86	-	-	-	-	-	-	-	429	1,030	42%
Legal advertising	-	181	-	-	-	-	-	-	-	-	-	-	181	350	52%
Office supplies	-	-	-	238	-	-	-	-	-	-	-	-	238	-	N/A
Annual district filing fee	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Insurance	7,549	(90)	-	-	-	-	-	-	-	-	-	-	7,459	7,283	102%
Contingencies	54	182	54	59	55	-	-	-	-	-	-	-	406	1,000	41%
ADA website compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	210	0%
Website	-	-	-	-	-	-	-	-	-	-	-	-	-	705	0%
Total Professional & Administrative Fees	12,322	4,807	5,956	5,742	11,774	-	40,603	82,745	49%						
Operations and maintenance															
Electricity - street lighting	-	1,813	1,813	1,810	1,810	-	-	-	-	-	-	-	7,247	22,000	33%
Retention pond mowing/weed control	-	-	-	7,710	11,290	-	-	-	-	-	-	-	19,000	88,000	22%
Irrigation water	-	2,069	752	966	1,655	-	-	-	-	-	-	-	5,442	15,000	36%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Aquatic weed control	-	3,050	1,525	1,525	1,525	-	-	-	-	-	-	-	7,625	20,000	38%
Dry retention pond refurbishment/planting	-	-	-	170	1,200	-	-	-	-	-	-	-	1,370	50,000	3%
Total operations and maintenance	-	6,932	4,090	12,181	17,480	-	40,684	196,000	21%						
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	150	0%
Tax collector	-	1,096	4,701	304	152	-	-	-	-	-	-	-	6,251	6,976	90%
Total other fees and charges	-	1,096	4,701	304	152	-	6,251	7,126	88%						
Total expenditures	12,322	12,835	14,747	18,227	29,406	-	87,538	285,871	31%						
Excess/(deficiency) of revenues over/(under) expenditures	(12,318)	41,954	220,227	(3,011)	(21,813)	-	-	-	-	-	-	-	225,039	50,000	
Fund balance - beginning	370,830	358,512	400,466	620,693	617,682	595,869	595,869	595,869	595,869	595,869	595,869	595,869	370,830	346,818	
Fund balance - ending															
Committed															
Disaster recovery	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	
Future mower replacement	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	
Working capital	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Unassigned	(36,488)	5,466	225,693	222,682	200,869	200,869	200,869	200,869	200,869	200,869	200,869	200,869	200,869	1,818	
Fund balance - ending	\$ 358,512	\$ 400,466	\$ 620,693	\$ 617,682	\$ 595,869	\$ 396,818									

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL LEDGER
AS OF
FEBRUARY 2021**

**Heritage Pines CDD
General Ledger
As of March 31, 2021**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
101.000 · Suntrust Bank - Checking							352,818.06
General Journal	10/09/2020	2693		A/P 10/9/2020		8,904.65	343,913.41
General Journal	10/21/2020	2707		ACCOUNT ANALYSIS FEE		54.22	343,859.19
General Journal	10/28/2020	2696		BOARD MEETING - 10/20/20		923.50	342,935.69
General Journal	10/28/2020	2696		BOARD MEETING - 10/20/20		153.00	342,782.69
General Journal	10/30/2020	2706		INTEREST INCOME	2.95		342,785.64
General Journal	11/10/2020	2698		A/P 11/10/2020		19,771.75	323,013.89
General Journal	11/17/2020	2703		overpmt -Solitude Lake Management CK#33771	8,375.00		331,388.89
General Journal	11/17/2020	2704		FY20 Excess fees	2,152.00		333,540.89
General Journal	11/20/2020	2734		ACCOUNT ANALYSIS FEE		52.90	333,487.99
General Journal	11/25/2020	2713		EGIS refund	90.00		333,577.99
General Journal	11/25/2020	2714		FY20 Excess fee	7,941.31		341,519.30
General Journal	11/30/2020	2735		INTEREST INCOME	2.84		341,522.14
General Journal	12/04/2020	2717		A/P 12/04/2020		9,650.37	331,871.77
General Journal	12/11/2020	2714		Tax collection	45,749.38		377,621.15
General Journal	12/16/2020	2715		BOARD MEETING - 12/01/20		923.50	376,697.65
General Journal	12/16/2020	2715		BOARD MEETING - 12/01/20		153.00	376,544.65
General Journal	12/16/2020	2717		A/P 12/16/2020		3,429.13	373,115.52
General Journal	12/18/2020	2721		Tax collection	115,073.63		488,189.15
General Journal	12/18/2020	2722		Tax collection	50,530.55		538,719.70
General Journal	12/18/2020	2733		ACCOUNT ANALYSIS FEE		54.77	538,664.93
General Journal	12/23/2020	2724		Tax collection	48,550.40		587,215.33
General Journal	12/23/2020	2725		Tax collection	16,116.36		603,331.69
General Journal	12/31/2020	2732		INTEREST INCOME	3.67		603,335.36
General Journal	01/11/2021	2727		A/P 01/11/2021		14,529.39	588,805.97
General Journal	01/20/2021	2736		A/P 01/20/2021		3,334.98	585,470.99
General Journal	01/22/2021	2746		ACCOUNT ANALYSIS FEE		60.34	585,410.65
General Journal	01/29/2021	2737		TAX COLLECTION	7,106.00		592,516.65
General Journal	01/29/2021	2738		TAX COLLECTION	7,800.96		600,317.61
General Journal	01/31/2021	2745		INTEREST INCOME	5.10		600,322.71
General Journal	02/08/2021	2740		A/P 02/08/2021		16,747.90	583,574.81
General Journal	02/19/2021	2742		A/P 02/19/2021		10,373.48	573,201.33
General Journal	02/19/2021	2750		ACCOUNT ANALYSIS FEE		55.32	573,146.01
General Journal	02/25/2021	2743		BOARD MEETING - 02/16/21		923.50	572,222.51
General Journal	02/25/2021	2743		BOARD MEETING - 02/16/21		153.00	572,069.51
General Journal	02/26/2021	2751		INTEREST INCOME	4.57		572,074.08
General Journal	03/02/2021	2747		TAX COLLECTION	7,346.66		579,420.74
General Journal	03/08/2021	2749		A/P 03/08/2021		5,795.13	573,625.61
General Journal	03/17/2021	2753		A/P 03/17/2021		6,537.55	567,088.06
General Journal	03/31/2021	2755		TAX COLLECTION	6,489.38		573,577.44
Total 101.000 · Suntrust Bank - Checking					323,340.76	102,581.38	573,577.44
151.000 · Investments							2,639.97
151.001 · SBA-Operating A Account							768.02
General Journal	10/31/2020	2705		INTEREST INCOME	0.19		768.21
General Journal	11/30/2020	2735		INTEREST INCOME	0.14		768.35
General Journal	12/31/2020	2732		INTEREST INCOME	0.12		768.47
General Journal	01/31/2021	2745		INTEREST INCOME	0.11		768.58
General Journal	02/26/2021	2751		INTEREST INCOME	0.09		768.67
Total 151.001 · SBA-Operating A Account					0.65	0.00	768.67
151.101 · SBA - Reserve A Account							1,871.95
General Journal	10/31/2020	2705		INTEREST INCOME	0.47		1,872.42
General Journal	11/30/2020	2735		INTEREST INCOME	0.35		1,872.77
General Journal	12/31/2020	2732		INTEREST INCOME	0.28		1,873.05

**Heritage Pines CDD
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Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	01/31/2021	2745		INTEREST INCOME	0.27		1,873.32
General Journal	02/26/2021	2751		INTEREST INCOME	0.21		1,873.53
Total 151.101 · SBA - Reserve A Account					1.58	0.00	1,873.53
Total 151.000 · Investments					2.23	0.00	2,642.20
121.000 · Assessments Receivable							2,152.00
General Journal	11/05/2020	2702		FY20 Excess fees		2,152.00	0.00
Total 121.000 · Assessments Receivable					0.00	2,152.00	0.00
1299 · Undeposited Funds							0.00
General Journal	10/27/2020	2700		overpmt -Solitude Lake Management CK#33771	8,375.00		8,375.00
General Journal	11/05/2020	2702		FY20 Excess fees	2,152.00		10,527.00
General Journal	11/12/2020	2712		Tax collection	7,941.31		18,468.31
General Journal	11/17/2020	2703		overpmt -Solitude Lake Management CK#33771		8,375.00	10,093.31
General Journal	11/17/2020	2704		FY20 Excess fees		2,152.00	7,941.31
General Journal	11/19/2020	2713		Tax collection	45,749.38		53,690.69
General Journal	11/20/2020	2710		EGIS refund	90.00		53,780.69
General Journal	11/25/2020	2713		EGIS refund		90.00	53,690.69
General Journal	11/25/2020	2714		FY20 Excess fee		7,941.31	45,749.38
General Journal	12/06/2020	2718		Tax collection	50,530.55		96,279.93
General Journal	12/09/2020	2719		Tax collection	115,073.63		211,353.56
General Journal	12/11/2020	2714		Tax collection		45,749.38	165,604.18
General Journal	12/16/2020	2720		Tax collection	48,550.40		214,154.58
General Journal	12/18/2020	2721		Tax collection		115,073.63	99,080.95
General Journal	12/18/2020	2722		Tax collection		50,530.55	48,550.40
General Journal	12/21/2020	2723		Tax collection	16,116.36		64,666.76
General Journal	12/23/2020	2724		Tax collection		48,550.40	16,116.36
General Journal	12/23/2020	2725		Tax collection		16,116.36	0.00
General Journal	01/06/2021	2728		TAX COLLECTION	7,800.96		7,800.96
General Journal	01/13/2021	2729		TAX COLLECTION	7,106.00		14,906.96
General Journal	01/29/2021	2737		TAX COLLECTION		7,106.00	7,800.96
General Journal	01/29/2021	2738		TAX COLLECTION		7,800.96	0.00
General Journal	02/15/2021	2744		TAX COLLECTION	7,436.66		7,436.66
General Journal	03/02/2021	2747		TAX COLLECTION		7,346.66	90.00
General Journal	03/15/2021	2754		TAX COLLECTION	6,489.38		6,579.38
General Journal	03/31/2021	2755		TAX COLLECTION		6,489.38	90.00
Total 1299 · Undeposited Funds					323,411.63	323,321.63	90.00
131.000 · Due from Other							8,375.00
General Journal	10/27/2020	2700		overpmt -Solitude Lake Management CK#33771		8,375.00	0.00
Total 131.000 · Due from Other					0.00	8,375.00	0.00
155.000 · Prepaid Expense							7,549.00
General Journal	10/01/2020	2708		TO RECLASS EGIS INVOICE #11707 TO RE...		7,549.00	0.00
Total 155.000 · Prepaid Expense					0.00	7,549.00	0.00
156.100 · Utility Deposit							14,716.80
Total 156.100 · Utility Deposit							14,716.80
202.000 · Accounts Payable - Year End							-17,421.22
General Journal	10/08/2020	2692		A/P 10/8/2020		3,641.66	-21,062.88
General Journal	10/09/2020	2693		A/P 10/9/2020	8,904.65		-12,158.23

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	11/09/2020	2697		A/P 11/9/2020		11,776.86	-23,935.09
General Journal	11/10/2020	2698		A/P 11/10/2020	19,771.75		-4,163.34
General Journal	12/03/2020	2716		A/P 12/03/2020		5,487.03	-9,650.37
General Journal	12/04/2020	2717		A/P 12/04/2020	9,650.37		0.00
General Journal	12/15/2020	2716		A/P 12/15/2020		3,429.13	-3,429.13
General Journal	12/16/2020	2717		A/P 12/16/2020	3,429.13		0.00
General Journal	01/08/2021	2726		A/P 01/08/2021		14,529.39	-14,529.39
General Journal	01/11/2021	2727		A/P 01/11/2021	14,529.39		0.00
General Journal	01/19/2021	2731		A/P 01/19/2021		3,334.98	-3,334.98
General Journal	01/20/2021	2736		A/P 01/20/2021	3,334.98		0.00
General Journal	02/05/2021	2739		A/P 02/05/2021		17,747.90	-17,747.90
General Journal	02/08/2021	2740		A/P 02/08/2021	16,747.90		-1,000.00
General Journal	02/18/2021	2741		A/P 02/18/2021		10,373.48	-11,373.48
General Journal	02/19/2021	2742		A/P 02/19/2021	10,373.48		-1,000.00
General Journal	03/05/2021	2748		A/P 03/05/2021		5,795.13	-6,795.13
General Journal	03/08/2021	2749		A/P 03/08/2021	5,795.13		-1,000.00
General Journal	03/16/2021	2752		A/P 03/16/2021		6,537.55	-7,537.55
General Journal	03/17/2021	2753		A/P 03/17/2021	6,537.55		-1,000.00
Total 202.000 · Accounts Payable - Year End					99,074.33	82,653.11	-1,000.00
271.000 · Unreserved Fund Balance							43,724.92
Total 271.000 · Unreserved Fund Balance							43,724.92
271.100 · Reserved Fund Balance							-83,000.00
Total 271.100 · Reserved Fund Balance							-83,000.00
3900 · Retained Earnings							-331,554.53
Total 3900 · Retained Earnings							-331,554.53
361.000 · Interest Income							0.00
361.100 · Interest Income - Surplus Acct							0.00
General Journal	10/30/2020	2706		INTEREST INCOME		2.95	-2.95
General Journal	10/31/2020	2705		INTEREST INCOME		0.19	-3.14
General Journal	10/31/2020	2705		INTEREST INCOME		0.47	-3.61
General Journal	11/30/2020	2735		INTEREST INCOME		2.84	-6.45
General Journal	11/30/2020	2735		INTEREST INCOME		0.14	-6.59
General Journal	11/30/2020	2735		INTEREST INCOME		0.35	-6.94
General Journal	12/31/2020	2732		INTEREST INCOME		0.12	-7.06
General Journal	12/31/2020	2732		INTEREST INCOME		0.28	-7.34
General Journal	12/31/2020	2732		INTEREST INCOME		3.67	-11.01
General Journal	01/31/2021	2745		INTEREST INCOME		0.11	-11.12
General Journal	01/31/2021	2745		INTEREST INCOME		0.27	-11.39
General Journal	01/31/2021	2745		INTEREST INCOME		5.10	-16.49
General Journal	02/26/2021	2751		INTEREST INCOME		4.57	-21.06
General Journal	02/26/2021	2751		INTEREST INCOME		0.21	-21.27
General Journal	02/26/2021	2751		INTEREST INCOME		0.09	-21.36
Total 361.100 · Interest Income - Surplus Acct					0.00	21.36	-21.36
Total 361.000 · Interest Income					0.00	21.36	-21.36
363.100 · Assessment Levy							0.00
General Journal	11/12/2020	2712		Tax collection		7,941.31	-7,941.31
General Journal	11/12/2020	2712		Tax collector fee		162.07	-8,103.38
General Journal	11/19/2020	2713		Tax collection		45,749.38	-53,852.76
General Journal	11/19/2020	2713		Tax collector fee		933.67	-54,786.43
General Journal	12/06/2020	2718		Tax collection		50,530.55	-105,316.98

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/06/2020	2718		Tax collector fee		1,031.23	-106,348.21
General Journal	12/09/2020	2719		Tax collection		115,073.63	-221,421.84
General Journal	12/09/2020	2719		Tax collector fee		2,348.44	-223,770.28
General Journal	12/16/2020	2720		Tax collection		48,550.40	-272,320.68
General Journal	12/16/2020	2720		Tax collector fee		990.82	-273,311.50
General Journal	12/21/2020	2723		Tax collection		16,116.36	-289,427.86
General Journal	12/21/2020	2723		Tax collector fee		328.91	-289,756.77
General Journal	01/06/2021	2728		TAX COLLECTION		7,800.96	-297,557.73
General Journal	01/06/2021	2728		TAX COLLECTOR FEE		159.20	-297,716.93
General Journal	01/13/2021	2729		TAX COLLECTION		7,106.00	-304,822.93
General Journal	01/13/2021	2729		TAX COLLECTOR FEE		144.99	-304,967.92
General Journal	02/15/2021	2744		TAX COLLECTION		7,436.66	-312,404.58
General Journal	02/15/2021	2744		TAX COLLECTOR FEE		151.77	-312,556.35
General Journal	03/15/2021	2754		TAX COLLECTION		6,489.38	-319,045.73
General Journal	03/15/2021	2754		TAX COLLECTOR FEE		132.44	-319,178.17
Total 363.100 · Assessment Levy					0.00	319,178.17	-319,178.17
511.000 · Legislative							0.00
511.110 · Supervisor's Fees							0.00
General Journal	10/28/2020	2696		BOARD MEETING - 10/20/20	153.00		153.00
Check	10/28/2020	DD	ARTHUR RHODES	BOARD MEETING - 10/20/20	184.70		337.70
Check	10/28/2020	DD	NEIL E GOULETTE	BOARD MEETING - 10/20/20	184.70		522.40
Check	10/28/2020	DD	MICHAEL V. WALSH	BOARD MEETING - 10/20/20	184.70		707.10
Check	10/28/2020	DD	KATHLEEN LONERGAN	BOARD MEETING - 10/20/20	184.70		891.80
Check	10/28/2020	DD	CAROL VAUGHAN	BOARD MEETING - 10/20/20	184.70		1,076.50
General Journal	12/16/2020	2715		BOARD MEETING - 12/01/20	153.00		1,229.50
Check	12/16/2020	DD	MICHAEL V. WALSH	BOARD MEETING - 12/01/20	184.70		1,414.20
Check	12/16/2020	DD	KATHLEEN LONERGAN	BOARD MEETING - 12/01/20	184.70		1,598.90
Check	12/16/2020	DD	ARTHUR RHODES	BOARD MEETING - 12/01/20	184.70		1,783.60
Check	12/16/2020	DD	CAROL VAUGHAN	BOARD MEETING - 12/01/20	184.70		1,968.30
Check	12/16/2020	DD	JANICE M. BENEDETTI	BOARD MEETING - 12/01/20	184.70		2,153.00
General Journal	02/25/2021	2743		BOARD MEETING - 02/16/21	153.00		2,306.00
Check	02/25/2021	DD	ARTHUR RHODES	BOARD MEETING - 02/16/21	184.70		2,490.70
Check	02/25/2021	DD	MICHAEL V. WALSH	BOARD MEETING - 02/16/21	184.70		2,675.40
Check	02/25/2021	DD	KATHLEEN LONERGAN	BOARD MEETING - 02/16/21	184.70		2,860.10
Check	02/25/2021	DD	CAROL VAUGHAN	BOARD MEETING - 02/16/21	184.70		3,044.80
Check	02/25/2021	DD	JANICE M. BENEDETTI	BOARD MEETING - 02/16/21	184.70		3,229.50
Total 511.110 · Supervisor's Fees					3,229.50	0.00	3,229.50
Total 511.000 · Legislative					3,229.50	0.00	3,229.50
512.000 · Executive							0.00
512.311 · Management Fees							0.00
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	2,704.16		2,704.16
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	2,704.16		5,408.32
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	2,704.16		8,112.48
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	2,704.16		10,816.64
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	2,704.16		13,520.80
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	2,704.16		16,224.96
Total 512.311 · Management Fees					16,224.96	0.00	16,224.96
Total 512.000 · Executive					16,224.96	0.00	16,224.96
513.000 · Financial & Administrative							0.00
513.310 · Assessment Roll Preparation							0.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	600.83		600.83
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	600.83		1,201.66
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	600.83		1,802.49
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	600.83		2,403.32
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	600.83		3,004.15
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	600.83		3,604.98
Total 513.310 · Assessment Roll Preparation					3,604.98	0.00	3,604.98
513.312 · Dissemination Agent							0.00
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	83.34		83.34
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	83.34		166.68
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	83.34		250.02
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	83.34		333.36
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	83.34		416.70
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	83.34		500.04
Total 513.312 · Dissemination Agent					500.04	0.00	500.04
513.315 · Tax Collector							0.00
General Journal	11/12/2020	2712		Tax collector fee	162.07		162.07
General Journal	11/19/2020	2713		Tax collector fee	933.67		1,095.74
General Journal	12/06/2020	2718		Tax collector fee	1,031.23		2,126.97
General Journal	12/09/2020	2719		Tax collector fee	2,348.44		4,475.41
General Journal	12/16/2020	2720		Tax collector fee	990.82		5,466.23
General Journal	12/21/2020	2723		Tax collector fee	328.91		5,795.14
General Journal	01/06/2021	2728		TAX COLLECTOR FEE	159.20		5,954.34
General Journal	01/13/2021	2729		TAX COLLECTOR FEE	144.99		6,099.33
General Journal	02/15/2021	2744		TAX COLLECTOR FEE	151.77		6,251.10
General Journal	03/15/2021	2754		TAX COLLECTOR FEE	132.44		6,383.54
Total 513.315 · Tax Collector					6,383.54	0.00	6,383.54
513.320 · Audit							0.00
Bill	12/03/2020	17033...	CARR, RIGGS & INGRAM, LLC	FY 2020 AUDIT - INITIAL PROGRESS BILLING	1,000.00		1,000.00
Bill	01/08/2021	17044...	CARR, RIGGS & INGRAM, LLC	FY 2020 AUDIT - SECOND PROGRESS BILL...	1,785.00		2,785.00
Bill	02/05/2021	17056...	CARR, RIGGS & INGRAM, LLC	FY 2020 AUDIT - FINAL PROGRESS BILLING	7,000.00		9,785.00
Total 513.320 · Audit					9,785.00	0.00	9,785.00
Total 513.000 · Financial & Administrative					20,273.56	0.00	20,273.56
514.000 · Legal Counsel							0.00
514.310 · Legal Fees							0.00
Bill	11/09/2020	18956	STRALEY ROBIN VERICKER	PROF SVCS THROUGH 10/15/2020	121.95		121.95
Bill	12/03/2020	19096	STRALEY ROBIN VERICKER	PROF SVCS THROUGH 11/15/2020	93.15		215.10
Total 514.310 · Legal Fees					215.10	0.00	215.10
Total 514.000 · Legal Counsel					215.10	0.00	215.10
519.000 · Other General Government							0.00
519.320 · Engineering							0.00
Bill	11/09/2020	HPC1...	STROUD ENGINEERING CONSULTANTS	10/1/20 - 10/31/20 ENG. FEES	484.50		484.50
Bill	03/16/2021	HPC1...	STROUD ENGINEERING CONSULTANTS	01/01/21 - 2/28/21 ENG. FEES	594.00		1,078.50
Total 519.320 · Engineering					1,078.50	0.00	1,078.50
519.410 · Postage							0.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	11/09/2020	7-170-...	FEDEX	7-170-08263	13.62		13.62
Bill	11/09/2020	7-163-...	FEDEX	7-163-01495	7.30		20.92
Bill	11/09/2020	7-155-...	FEDEX	7-155-41913	91.51		112.43
Bill	12/15/2020	7-198-...	FEDEX	7-198-74822	90.72		203.15
Bill	01/08/2021	7-213-...	FEDEX	1-213.82506	11.86		215.01
Bill	01/08/2021	7-206-...	FEDEX	7-206-10438	7.25		222.26
Bill	03/05/2021	7-279-...	FEDEX	7-279-23309	99.98		322.24
Bill	03/16/2021	7-293-...	FEDEX	7-293-59655	7.74		329.98
Total 519.410 · Postage					329.98	0.00	329.98
519.411 · Telephone							0.00
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	12.50		12.50
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	12.50		25.00
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	12.50		37.50
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	12.50		50.00
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	12.50		62.50
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	12.50		75.00
Total 519.411 · Telephone					75.00	0.00	75.00
519.413 · Website Maintenance							0.00
Bill	03/05/2021	2021-...	STRANGE ZONE	WEBSITE MAINTENANCE AND HOSTING 0...	704.99		704.99
Total 519.413 · Website Maintenance					704.99	0.00	704.99
519.440 · Rentals and Leases							0.00
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	155.00		155.00
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	155.00		310.00
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	155.00		465.00
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	155.00		620.00
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	155.00		775.00
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	155.00		930.00
Total 519.440 · Rentals and Leases					930.00	0.00	930.00
519.450 · Insurance							0.00
General Journal	10/01/2020	2708		TO RECLASS EGIS INVOICE #11707 TO RE...	7,549.00		7,549.00
General Journal	11/20/2020	2710		EGIS refund		90.00	7,459.00
Total 519.450 · Insurance					7,549.00	90.00	7,459.00
519.470 · Printing and Binding							0.00
Bill	10/08/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/20 MGMT FEE	85.83		85.83
Bill	11/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/20 MGMT FEE	85.83		171.66
Bill	12/03/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/20 MGMT FEE	85.83		257.49
Bill	01/08/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/21 MGMT FEE	85.83		343.32
Bill	02/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/21 MGMT FEE	85.83		429.15
Bill	03/05/2021	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/21 MGMT FEE	85.83		514.98
Total 519.470 · Printing and Binding					514.98	0.00	514.98
519.480 · Legal Advertising							0.00
Bill	11/09/2020	00001...	TAMPA BAY TIMES	NOTICE OF FY 2021 MEETINGS - 10/11/2020	180.50		180.50
Total 519.480 · Legal Advertising					180.50	0.00	180.50
519.490 · Contingencies							0.00
General Journal	10/21/2020	2707		ACCOUNT ANALYSIS FEE	54.22		54.22

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	11/09/2020	726052	EDCO AWARDS & SPECIALITIES	CUSTOM ENGRAVED CRYSTAL GIFT CLO...	128.63		182.85
General Journal	11/20/2020	2734		ACCOUNT ANALYSIS FEE	52.90		235.75
General Journal	12/18/2020	2733		ACCOUNT ANALYSIS FEE	54.77		290.52
General Journal	01/22/2021	2746		ACCOUNT ANALYSIS FEE	60.34		350.86
General Journal	02/19/2021	2750		ACCOUNT ANALYSIS FEE	55.32		406.18
Total 519.490 · Contingencies					406.18	0.00	406.18
519.510 · Office Supplies							0.00
Bill	01/08/2021	DO2092	HERITAGE PINES COMMUNITY ASSOCIATION,INC	REIMBURSEMENT - HAND SANITIZER	237.90		237.90
Total 519.510 · Office Supplies					237.90	0.00	237.90
519.540 · Annual District Filing Fee							0.00
Bill	11/09/2020	82306	DEPARTMENT OF ECONOMIC OPPORTUNITY	FY 2020/2019 SPECIAL DISTRICT FEE	175.00		175.00
Total 519.540 · Annual District Filing Fee					175.00	0.00	175.00
Total 519.000 · Other General Government					12,182.03	90.00	12,092.03
539.000 · Field Maintenance							0.00
539.311 · Aquatic Weed Control							0.00
Bill	11/09/2020	PI-A00...	SOLITUDE LAKE MANAGEMENT	11/20 AQUATIC WEED CONTROL	1,525.00		1,525.00
Bill	11/09/2020	PI-A00...	SOLITUDE LAKE MANAGEMENT	07/20 AQUATIC WEED CONTROL	1,525.00		3,050.00
Bill	12/15/2020	PI-A00...	SOLITUDE LAKE MANAGEMENT	12/20 AQUATIC WEED CONTROL	1,525.00		4,575.00
Bill	01/19/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	01/21 AQUATIC WEED CONTROL	1,525.00		6,100.00
Bill	02/18/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	02/21 AQUATIC WEED CONTROL	1,525.00		7,625.00
Bill	03/16/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	03/21 AQUATIC WEED CONTROL	1,525.00		9,150.00
Total 539.311 · Aquatic Weed Control					9,150.00	0.00	9,150.00
539.340 · Retention Pond Mowing/Weed Cont							0.00
Bill	01/08/2021	497	DOWN TO EARTH LANDSCAPE & IRRIGATION	11/20 MOWING SERVICES	4,200.21		4,200.21
Bill	01/08/2021	1141	DOWN TO EARTH LANDSCAPE & IRRIGATION	12/20 MOWING SERVICES	3,509.81		7,710.02
Bill	02/05/2021	2414	DOWN TO EARTH LANDSCAPE & IRRIGATION	01/21 MOWING SERVICES	5,906.24		13,616.26
Bill	02/18/2021	219	DOWN TO EARTH LANDSCAPE & IRRIGATION	10/20 MOWING SERVICES	5,383.67		18,999.93
Total 539.340 · Retention Pond Mowing/Weed Cont					18,999.93	0.00	18,999.93
539.341 · Dry Retention Pond Refurbish							0.00
Bill	01/08/2021	9111	LYKINS-SIGNTEK	FABRICATION AND DELIVERY OF CUSTO...	170.00		170.00
Bill	02/05/2021	2413	DOWN TO EARTH LANDSCAPE & IRRIGATION	BAHIA SOD EDRA 15B	1,200.00		1,370.00
Bill	03/05/2021	2018124	WAYNE VANCE SUNSHINE STATE SPRINKER CO.	IRRIGATION ADDITION	1,348.50		2,718.50
Bill	03/16/2021	030621	MARTUCCI CONCRETE PUMPING, LLC	PINE MEADOW VILLAGE, EDGE PARK RO...	765.00		3,483.50
Total 539.341 · Dry Retention Pond Refurbish					3,483.50	0.00	3,483.50
539.430 · Street Lighting							0.00
Bill	11/09/2020	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 11/05/2020	1,423.06		1,423.06
Bill	11/09/2020	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 11/03/2020	390.35		1,813.41
Bill	12/15/2020	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 12/07/2020	1,423.06		3,236.47
Bill	12/15/2020	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 12/03/2020	390.35		3,626.82
Bill	01/19/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 01/06/2021	390.11		4,016.93
Bill	01/19/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 01/08/2021	1,419.87		5,436.80
Bill	02/18/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 02/05/2021	1,419.87		6,856.67
Bill	02/18/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 02/03/2021	390.11		7,246.78
Bill	03/16/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 03/05/2021	1,419.87		8,666.65
Bill	03/16/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 03/03/2021	390.11		9,056.76

9:20 AM

04/06/21

Accrual Basis

Heritage Pines CDD
General Ledger
As of March 31, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 539.430 · Street Lighting					9,056.76	0.00	9,056.76
539.431 · Irrigation of Pond Banks							0.00
Bill	11/09/2020	103120	HERITAGE PINES COMMUNITY ASSOCIATION,INC	10/20 RECLAIMED WATER	2,068.78		2,068.78
Bill	12/03/2020	113020	HERITAGE PINES COMMUNITY ASSOCIATION,INC	11/20 RECLAIMED WATER	752.22		2,821.00
Bill	01/08/2021	123120	HERITAGE PINES COMMUNITY ASSOCIATION,INC	12/20 RECLAIMED WATER	965.70		3,786.70
Bill	02/18/2021	CL000...	HERITAGE PINES COMMUNITY ASSOCIATION,INC	01/21 RECLAIMED WATER	1,654.83		5,441.53
Bill	03/16/2021	022821	HERITAGE PINES COMMUNITY ASSOCIATION,INC	02/21 RECLAIMED WATER	1,835.83		7,277.36
Total 539.431 · Irrigation of Pond Banks					7,277.36	0.00	7,277.36
Total 539.000 · Field Maintenance					47,967.55	0.00	47,967.55
TOTAL					845,921.65	845,921.65	0.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BANK STATEMENTS**



Account Statement

HERITAGE PINE COMMUNITY DEVELOPMENT
 DISTRICT
 2300 GLADES RD STE 410W
 BOCA RATON FL 33431-8556

Questions? Please call
 1-800-786-8787

Keep your SunTrust Accounts safer.
 Use unique usernames and passwords for your online bank accounts.
 It's best not to recycle the same username and password on multiple websites where you
 have an online profile - especially your financial accounts.
 Also, try to avoid characters from your email, phone number, birthdate or other personal information.

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS NOW	0615006011053	02/01/2021 - 02/28/2021

Description	Amount	Description	Amount
Beginning Balance	\$602,123.11	Average Balance	\$596,481.66
Deposits/Credits	\$4.57	Average Collected Balance	\$596,481.66
Checks	\$18,272.90	Number of Days in Statement Period	28
Withdrawals/Debits	\$2,941.80	Annual Percentage Yield Earned	.01%
Ending Balance	\$580,912.98	Interest Paid Year to Date	\$9.67

Overdraft Protection	Account Number	Protected By
	0615006011053	Not enrolled
For more information about SunTrust's Overdraft Services, visit www.suntrust.com/overdraft .		

Deposits/Credits	Date	Amount	Serial #	Description
	02/26	4.57		INTEREST PAID THIS STATEMENT THRU 02/28
Deposits/Credits: 1		Total Items Deposited: 0		

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	2707	1,525.00	02/01	2709	7,106.24	02/22	2710	3,641.66	02/26
	2708	6,000.00	02/23						
Checks: 4									

Withdrawals/Debits	Date Paid	Amount	Serial #	Description
	02/19	55.32		ACCOUNT ANALYSIS FEE
	02/22	390.11		ELECTRONIC/ACH DEBIT
	02/22	1,419.87		Withlacoochee Ri WEB PMTS Z3WXWF
	02/24	153.00		ELECTRONIC/ACH DEBIT
	02/24	923.50		Withlacoochee Ri WEB PMTS 04WXWF
	02/24			ELECTRONIC/ACH DEBIT
	02/24			ADP Tax ADP Tax07QHR 022508A01
	02/24			ELECTRONIC/ACH DEBIT
	02/24			ADP WAGE PAYWAGE PAY939516368413QHR
Withdrawals/Debits: 5				

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	02/01	600,598.11	600,598.11	02/22	591,626.57	591,626.57
	02/19	600,542.79	600,542.79	02/23	585,626.57	585,626.57



Account Statement

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	02/24	584,550.07	584,550.07	02/26	580,912.98	580,912.98

The Ending Daily Balances provided do not reflect pending transactions or holds that may have been outstanding when your transactions posted that day. If your available balance wasn't sufficient when transactions posted, fees may have been assessed.

How can we make life easier for you?
 Enroll in paperless statements via Online Banking to help you cut clutter and stay organized.
 No paper to keep track of and no limitation to viewing important information. Start today.
 Sign in to Online Banking and update your Statement Delivery preferences.

To change your address, please call 1-800-SUNTRUST (1-800-786-8787).

Complete this section to balance this statement to your transaction register.

Month _____ Year _____

Bank Balance Shown on statement \$ _____

Add (+) \$ _____

Deposits not shown on this statement (if any). _____

Total (+) \$ _____

Subtract (-)

Checks and other items outstanding but not paid on this statement (if any).

\$ _____ \$ _____

Total (-) \$ _____

Balance \$ _____

These balances should agree ↑

Your Transaction Register Balance \$ _____

Add (+) \$ _____

Other credits shown on this statement but not in transaction register. _____

Add (+) \$ _____

Interest paid (for use in balancing interest-bearing accounts only). _____

Total (+) \$ _____

Subtract (-) Other debits shown on this statement but not in transaction register.

Service Fees (if any) \$ _____

Total (-) \$ _____

Balance \$ _____

↑

In Case Of Errors Or Questions About Your Electronic Transfers (EFT)

Telephone us at 800.447.8994, Option 1 or write us at SunTrust Bank, Attention: Fraud Assistance Center, P.O. Box 4418, Mail Code GA-MT-0413, Atlanta, GA 30302 as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error so that you will have the use of the money during the time it takes us to complete our investigation.



Account
Statement

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431

SUNTRUST
88-418431
2/20/2021

2707

ORDER OF SOLITUDE LAKE MANAGEMENT \$1,525.00
One Thousand Five Hundred Twenty-Five and 00/100 DOLLARS

SOLITUDE LAKE MANAGEMENT
1320 BROOKWOOD DRIVE
SUITE H
LITTLE ROCK, AR 72202

MEMO
01/21 AQUATIC WEED CONTROL

002707 106310215240615006011053*

Ck # 2707 02/01 \$1,525.00

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431

SUNTRUST
88-418431
2/22/2021

2709

ORDER OF DOWN TO EARTH LANDSCAPE & IRRIGATION \$7,106.24
Seven Thousand One Hundred Six and 24/100 DOLLARS

DOWN TO EARTH LANDSCAPE & IRRIGATION
PO BOX 736
TANGERINE, FL 32777

MEMO

002709 106310215240615006011053*

Ck # 2709 02/22 \$7,106.24

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431

SUNTRUST
88-418431
2/8/2021

2708

ORDER OF CARR, RIGGS & INGRAM, LLC \$6,000.00
Six Thousand and 00/100 DOLLARS

CARR, RIGGS & INGRAM, LLC
800 GRAND BLVD, STE 210
MIRAMAR, FL 32660

MEMO
FY 2020 AUDIT - FINAL PROGRESS BILLING

002708 106310215240615006011053*

Ck # 2708 02/23 \$6,000.00

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431

SUNTRUST
88-418431
2/8/2021

2710

ORDER OF WRATHELL HUNT & ASSOCIATES, LLC \$3,641.66
Three Thousand Six Hundred Forty-One and 66/100 DOLLARS

WRATHELL HUNT & ASSOCIATES, LLC
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431

MEMO
02/21 MGMT FEE

002710 106310215240615006011053*

Ck # 2710 02/26 \$3,641.66



**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
THROUGH
FEBRUARY 2021**

Heritage Pines CDD
Check Detail
 February 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	CBP	02/19/2021	WITHLACOOCHEE...	101.000 · Suntrust ...		-1,809.98
Bill	1306910 020521	02/18/2021		539.430 · Street Lig...	-1,419.87	1,419.87
Bill	2041547 020321	02/18/2021		539.430 · Street Lig...	-390.11	390.11
TOTAL					-1,809.98	1,809.98
Check	DD	02/25/2021	ARTHUR RHODES	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/25/2021	MICHAEL V. WALSH	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/25/2021	KATHLEEN LONE...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/25/2021	CAROL VAUGHAN	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/25/2021	JANICE M. BENED...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	2708	02/08/2021	CARR, RIGGS & IN...	101.000 · Suntrust ...		-6,000.00
Bill	17056281	02/05/2021		513.320 · Audit	-6,000.00	7,000.00
TOTAL					-6,000.00	7,000.00

Heritage Pines CDD Check Detail February 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2709	02/08/2021	DOWN TO EARTH ...	101.000 · Suntrust ...		-7,106.24
Bill	2413	02/05/2021		539.341 · Dry Rete...	-1,200.00	1,200.00
Bill	2414	02/05/2021		539.340 · Retention...	-5,906.24	5,906.24
TOTAL					-7,106.24	7,106.24
Bill Pmt -Check	2710	02/08/2021	WRATHELL, HUNT...	101.000 · Suntrust ...		-3,641.66
Bill	2019-1940	02/05/2021		512.311 · Managem...	-2,704.16	2,704.16
				513.310 · Assessm...	-600.83	600.83
				519.411 · Telephone	-12.50	12.50
				519.440 · Rentals a...	-155.00	155.00
				519.470 · Printing a...	-85.83	85.83
				513.312 · Dissemin...	-83.34	83.34
TOTAL					-3,641.66	3,641.66
Bill Pmt -Check	2711	02/19/2021	DOWN TO EARTH ...	101.000 · Suntrust ...		-5,383.67
Bill	219	02/18/2021		539.340 · Retention...	-5,383.67	5,383.67
TOTAL					-5,383.67	5,383.67
Bill Pmt -Check	2712	02/19/2021	HERITAGE PINES ...	101.000 · Suntrust ...		-1,654.83
Bill	CL00051700	02/18/2021		539.431 · Irrigation ...	-1,654.83	1,654.83
TOTAL					-1,654.83	1,654.83
Bill Pmt -Check	2713	02/19/2021	SOLITUDE LAKE ...	101.000 · Suntrust ...		-1,525.00
Bill	PI-A00550117	02/18/2021		539.311 · Aquatic ...	-1,525.00	1,525.00
TOTAL					-1,525.00	1,525.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
INVOICES**



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1306910** Cycle **04**
Meter Number
Customer Number 10183439
Customer Name HERITAGE PINES COM DEV

Bill Date **02/05/2021**
Amount Due **1,419.87**
Current Charges Due **02/26/2021**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

From	To	Multiplier	Dem. Reading	KW Demand	kWh Used
Date	Reading	Date	Reading		

Comparative Usage Information

Average kWh
Period Days Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than \$5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

Previous Balance 1,419.87
Payment 1,419.87CR
Balance Forward 0.00



1 0 1 8 3 4 3 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

Light Energy Charge 183.40
Light Support Charge 126.86
Light Maintenance Charge 180.97
Light Fixture Charge 215.32
Light Fuel Adj 6,252 KWH @ 0.03000 187.56
Poles (QTY 103) 513.00
FL Gross Receipts Tax 12.76

Total Current Charges 1,419.87
Total Due Please Pay 1,419.87

539.430
001

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	105 92	205 2	350 2	455 2	960 9
	150 4	305 7	360 3	910 94	



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 02/05/2021

District: BP04

Use above space for address change ONLY.

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

1306910 BP04
HERITAGE PINES COM DEV
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Current Charges Due Date	02/26/2021
TOTAL CHARGES DUE	1,419.87
Total Charges Due After Due Date	1,441.17

000130691000014198700014411708



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2041547** Cycle 02
Meter Number
Customer Number 10183439
Customer Name HERITAGE PINES COM DEV

Bill Date **02/03/2021**
Amount Due **390.11**
Current Charges Due **02/23/2021**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

From Date	Reading	To Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
-----------	---------	---------	---------	------------	--------------	-----------	----------

Comparative Usage Information

Average kWh
Period Days Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than \$5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.



1 0 1 8 3 4 3 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

Previous Balance 390.11
Payment 390.11CR
Balance Forward 0.00

Light Energy Charge 5.17
Light Support Charge 9.17
Light Maintenance Charge 120.63
Light Fixture Charge 148.78
Light Fuel Adj 471 KWH @ 0.03000 14.13
Poles(QTY 25) 91.50
FL Gross Receipts Tax 0.73

Total Current Charges 390.11
Total Due Please Pay 390.11

539.430
001

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	205 4	210 21	910 4	935 21



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 02/03/2021

District: BP02

Use above space for address change ONLY.

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

2041547 BP02
HERITAGE PINES COM DEV
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Current Charges Due Date	02/23/2021
TOTAL CHARGES DUE	390.11
Total Charges Due After Due Date	395.96

000204154700003901100003959602



**500 Grand Boulevard, Suite 210
 Miramar Beach, FL 32550
 850-837-3141
 Federal ID 72-1396621**

Heritage Pines CDD
 Email Invoice to Nicole
 HeritagePinesCDD@DistrictAP.com

513.320
 001

Invoice No. 17056281 (include on check)
 Date 01/28/2021
 Client No. 20-03195.000

Professional services rendered as follows:

Final bill on audit of financial statements
 as of September 30, 2020

	\$ 9,785.00
Progress Applied	<u>(2,785.00)</u>
Current Amount Due	<u>\$ 7,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
7,000.00	0.00	0.00	0.00	0.00	7,000.00

We accept most major credit cards. Please complete the following information or contact our office to submit your payment over the phone.

Invoice Date: 01/28/2021 Client No: 20-03195
 Invoice Number: 17056281 Total Amount Due: \$ 7,000.00 Heritage Pines CDD

Name as it appears on card: _____

Billing Address: _____

Card # _____ Exp Date: _____ CVV # _____

Payment Amount: _____ Signature: _____

Carr, Riggs & Ingram, LLC reserves the right to assess finance charges on past due balances up to the maximum amount allowed under State law.



**Down to Earth
Landscape & Irrigation**
2701 Maitland Center Pkwy.
Suite 200
Maitland, Florida 32751
(321) 263-2700 x2727

Invoice: #2413

January 2021

539.341

Customer Address
Heritage Pines CDD
9220 Bonita Springs Rd
Suite 214
Bonita Springs, FL 34135

001

Property / Project Address
Heritage Pines CDD

Service Branch
Golf

Superintendent
Timothy Gatz

Job Name	Date Issued	Date Due	Terms	Customer PO #
Bahia sod EDRA 15B	1/31/2021	3/2/2021	Net 30	

Invoice Details

Description of Services & Items	Quantity	Rate	Amount
#3294 - Bahia sod EDRA 15B			
Sod Installation			
Bahia Sod (Material)	1200.00	\$1.00	\$1,200.00
		SubTotal	\$1,200.00

Previously Held Retainage	\$0.00
Current Retainage	\$0.00

Billing Questions
linda.ford@down2earthinc.com
(321) 263-2700 x2727

Visit us at <https://dtelandscape.com> for all other questions or concerns.

Total	\$1,200.00
Credits/Payments	(\$0.00)
Retainage	(\$0.00)
Balance Due	\$1,200.00

DRY RET. POND REFURBISH

All payment are due with in terms. Late Payments are subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments, for all other Terms & Conditions please visit <https://dtelandscape.com/terms-and-conditions/>.



**Down to Earth
Landscape & Irrigation**
2701 Maitland Center Pkwy.
Suite 200
Maitland, Florida 32751
(321) 263-2700 x2727

Invoice: #2414

January 2021

Customer Address 539.340
Heritage Pines CDD
9220 Bonita Springs Rd
Suite 214
Bonita Springs, FL 34135

Property / Project Address
Heritage Pines CDD

Service Branch
Golf

Superintendent
Timothy Gatz

Job Name	Date Issued	Date Due	Terms	Customer PO #
CDD Expenses January 2021	1/31/2021	3/2/2021	Net 30	

Invoice Details

Description of Services & Items	Quantity	Rate	Amount
#3297 - CDD Expenses January 2021			
4000 - Mow/Weedeat Retentions			
Diesel (Material) <i>INCL. BUSH HOLE</i>	89.40	\$3.45	\$308.43 ✓
		SubTotal	\$1,804.43 ✓
#3297 - CDD Expenses January 2021			
Z-Mow Weedeat Retentions			
Miscellaneous Equipment Parts (Material) <i>INCL. MAINT MACH LABOR</i>	1.00	\$194.66	\$194.66 ✓
Unleaded Gasoline (Material)	19.40	\$2.67	\$51.80 ✓
		SubTotal	\$1,190.21 ✓
#3297 - CDD Expenses January 2021			
Spraying Beds, Dry Retentions			
Glyphosate 41% (Material)	1.00	\$24.60	\$24.60 ✓
		SubTotal	\$184.60 ✓
#3297 - CDD Expenses January 2021			
Clean Drains			
		SubTotal	\$2,140.00 ✓
#3297 - CDD Expenses January 2021			
Irrigation Inspection & Repairs			

All payment are due with in terms. Late Payments are subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments, for all other Terms & Conditions please visit <https://dtlandscape.com/terms-and-conditions/>.

Invoice Details

Description of Services & Items	Quantity	Rate	Amount
Miscellaneous Irrigation Parts (Material)	16.00	\$100.00	\$334.00 ✓
		SubTotal	\$587.00 ✓

Previously Held Retainage	\$0.00
Current Retainage	\$0.00

Billing Questions
linda.ford@down2earthinc.com
 (321) 263-2700 x2727
 Visit us at <https://dtlandscape.com> for all
 other questions or concerns.

Total	\$5,906.24
Credits/Payments	(\$0.00)
Retainage	(\$0.00)
Balance Due	\$5,906.24

*RET POND
 MAINTENANCE/WEEDING IRR. CA*

All payment are due with in terms. Late Payments are subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments, for all other Terms & Conditions please visit <https://dtlandscape.com/terms-and-conditions/>.

CDD Expenses January 2021

Routine Mowing Operations				Total
Toro 4000 operator (incl weed eat)	37.6 Hrs	\$20.00	Per Hr	\$752.00 ✓
Toro Z Mower operator (incl weed eat)	36.25 Hrs	\$20.00	Per Hr	-\$725.00 ✓
Machinery Maintenance*	Parts	\$194.66		\$194.66 ✓
Machinery Maintenance Labor	8.75 Hrs	\$25.00	Per Hr	-\$218.75 ✓
Fuel Cost 4000 & Bush Hog	89.4 Gallons	\$3.45	Per Gal	\$308.43 ✓
Fuel Cost Z Mower	19.4 Gallons	\$2.67	Per Gal	\$51.80 ✓
Spraying beds in retentions	8 Hrs	\$20.00	Per Hr	\$160.00 ✓
Clean drains/WE/Rake waste areas	107 Hrs	\$20.00	Per Hr	\$2,140.00 ✓
Bush Hog	37.2 Hrs	\$20.00	Per Hr	\$744.00 ✓
Rake/Till/Spray	0 Hrs	\$30.00		\$0.00
Total Mowing Operations				\$5,294.64
Rodeo	1 Gallon	\$24.60		\$24.60 ✓
Mulch Prep - Paleo Park				\$0.00
Labor	Hrs	\$20.00	Per Hr	\$0.00
Irrigation				\$0.00
Parts	12 Sprinklers	\$15.00	Ea	\$180.00 ✓
	3 knockon	\$18.00	Ea	\$54.00 ✓
	Golf Can	\$150.00	Ea	\$0.00
	1 Valve/SVC	\$100.00	Ea	\$100.00 ✓
Labor	11.5 Hrs	\$22.00	Per Hr	\$253.00 ✓
Total Other Operations				\$611.60
Month Total				\$5,906.24

	December	January	Hours Run
4000 hours	1241.3	1268.9	27.6
Z Mower hours	1340.2	1356.2	16
John Deere - Bush Hog	31.5	68.7	37.2
*4000- Rebuild caster wheels/ new bearings/full PM/new oil filter/6 qts oil/new air filter			
* Z Mower- Changed oil/new filter/2 qts oil/sharpened blades			

Wrathell, Hunt & Associates, LLC

2300 Glades Rd.
Suite 410W
Boca Raton, FL 33431

Invoice

Date	Invoice #
2/1/2021	2019-1940

Bill To:
Heritage Pines CDD 2300 Glades Rd. Suite 410W Boca Raton, FL 33431

Description	Amount
Management 512.311	2,704.16
Assessment Services 513.310	600.83
Telephone 519.411	12.50
Rentals & Leases 519.440	155.00
Printing & Binding 519.470	85.83
Dissemination Agent 513.312	83.34
001	
<i>Building client relationships one step at a time ...</i>	Total \$3,641.66



**Down to Earth
Landscape & Irrigation**
2701 Maitland Center Pkwy.
Suite 200
Maitland, Florida 32751
(321) 263-2700 x2727

539.340
001

Invoice: #219

October 2020

Customer Address

Heritage Pines CDD
9220 Bonita Springs Rd
Suite 214
Bonita Springs, FL 34135

Property / Project Address

Heritage Pines CDD

Service Branch

Golf

Superintendent

Timothy Gatz

Job Name

Heritage Pines CDD
Expenses - October

Date Issued

10/31/2020

Date Due

11/30/2020

Terms

Net 30

Customer PO #

Invoice Details

Description of Services & Items	Quantity	Rate	Amount
#271 - CDD Expenses October 2020	1	\$5,383.67	\$5,383.67

Total	\$5,383.67
Credits/Payments	(\$0.00)
Retainage	(\$0.00)
Balance Due	\$5,383.67



October 28, 2020
Heritage Pines CDD

Contract No. - 271

ITEM	QTY	UNIT PRICE	TOTAL PRICE
Maintenance Labor	117.50	\$20.00	\$2,350.00 ✓
Maintenance Labor	45.50	\$20.00	\$910.00 ✓
Miscellaneous Equipment Parts	1.00	\$39.00	\$39.00 ✓
Equipment Repair & Maintenance	3.00	\$25.00	\$75.00 ✓
Diesel	188.60	\$3.45	\$650.67 ✓
Unleaded Gasoline	39.40	\$2.67	\$105.20
Fert & Pest Labor	20.00	\$20.00	\$400.00 ✓
Miscellaneous Projects	14.00	\$20.00	\$280.00 ✓
Roundup	384.00	\$0.19	\$73.80
Labor	2.75	\$20.00	\$55.00 ✓
Rotor Head	4.00	\$12.00	\$48.00 ✓
2.5" Knock On	1.00	\$18.00	\$18.00 ✓
Irrigation Parts	1.00	\$150.00	\$150.00 ✓
Irrigation Parts	1.00	\$75.00	\$75.00 ✓
Irrigation Labor	7.00	\$22.00	\$154.00 ✓
			\$5,383.67

WORK ORDER SUMMARY

SERVICES	SALES TAX	TOTAL PRICE
General Golf Maintenance	\$0.00	\$5,383.67
		\$0.00
		\$5,383.67

Sale	\$5,383.67
Sales Tax	\$0.00
Total	\$5,383.67

CDD Man Hours Back-up

Oct 2020

DAY	Scott - Mechanic Burden Rate - \$25.00		Par Rate - \$20.00		Bill Rate - \$20.00		Anthony M - Irrigation Rate - \$22.00		OTHER JOBS Rate - \$20.00					Chris Kerth/Tim - Supervisor Rate - \$30.00						
	4000	Zmow	4000	WE	Greg Spray	Zmow	WE	4000	Paleo	Heads	Repairs/hr	Rake	Drains	WE	Paleo	Till	Till	Spray	WE	Other
1			6	1.25			1		2.75											
2		5																		
3																				
4																				
5			6	0.75			3	0.5												
6			6	0.25																
7			6.5	0.75			4	0.5				3								
8			6.5	0.5	3	3	1		1 golf head		3									
9			6.5	0.25																
10																				
11																				
12			7	1			4	1												
13			5	1	5							2								
14			6	1.25			2.5	1.5				2								
15			7	1			3	0.5		4 rotors		2								
16			4	0.75																
17																				
18																				
19			5	0.75			5	1												
20			5	0.75								2								
21					3	3	2					2								
22			8	0.75	5	4			1 valve		1									
23			5	0.25					1 knockon		1									
24																				
25																				
26			8.5	0.75			3.75	1.25												
27			7.5		4															
28												3								
29																				
30																				
31																				
	3	0	0	105.5	12	20	35.25	10.25	0	2.75	4 rotors	7	14	0	0	0	0	0	0	0
											1 golf head									
											1 valve									
											1 knockon									

HERITAGE PINES COMMUNITY ASSN
11524 SCENIC HILLS BLVD
HUDSON, FL
34667

Invoice # CL00051700

Heritage Pines CDD
Wrathell, Hart & Hunt
2300 Glades Rd. Ste 410W
Boca Raton FL
33431

539.431
001

HPCCDD

Jan-31-21

AMOUNT DUE \$ 1,654.83

DATE	REF NO	DESCRIPTION	NET	TAXES	SVC	TOTAL
Jan-31-21	000000	Grounds Reclaimed Water 4146	1,654.83	0.00	0.00	1,654.83
			1,654.83	0.00	0.00	1,654.83



UTILITIES SERVICES BRANCH
 CUSTOMER INFORMATION &
 SERVICE DEPT.
 P.O. BOX 2139
 NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
 NEW PORT RICHEY (727) 847-8131
 DADE CITY (352) 521-4285

utilcustserv@pascocountyfl.net
 Pay By Phone: 1-844-450-3704



2574 0 1
 10-20160

A00121

HERITAGE PINES COMMUNITY ASSOCIATION
 Service Address: **18801 GRAND CLUB DR**
 Bill Number: 14473453
 Billing Date: 1/25/2021
 Billing Period: 12/9/2020 to 1/8/2021

Account#	Customer#
0010470	01016692
Please use the 15-digit number below when making a payment through your bank	
001047001016692	

New Water & Sewer rates, charges, and fees took effect Oct. 1, 2020
 Please visit bit.ly/PCU-RatesFY21 for additional details.

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Reclaim	13349042	12/9/2020	561038	1/8/2021	577924	30	16886

Usage History
 Reclaimed

January 2021	16886
December 2020	9854
November 2020	7164
October 2020	21110
September 2020	12942
August 2020	27102
July 2020	37131
June 2020	33387
May 2020	27860
April 2020	29015
March 2020	17667
February 2020	15978

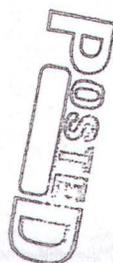
Transactions

-Previous-Bill	3,448.90
Payment 1/8/2021	-3,448.90 CR
Balance Forward	0.00
Current Transactions	
Reclaimed	
Reclaimed	16,886 Thousand Gals X \$0.35 5,910.10
Total Current Transactions	5,910.10
TOTAL BALANCE DUE	\$5,910.10

PCU encourages new and existing customers to learn more about services provided by visiting PascoCountyUtilities.com.

8433.43

72% 28%
8120-070 4255.27
8120-080 - 1654.83
 GL#
 Price Approved \$ 3,910.10
 Dept Mgr Approval GW
 Date 1-29-2021
 GM Approval GW
 Date 2-1-21
 CR Approval _____
 Date _____



Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasy pay.pascocountyfl.net

Check this box if entering change of mailing address on back.



Account #	0010470
Customer #	01016692
Balance Forward	0.00
Current Transactions	5,910.10

Total Balance Due	\$5,910.10
Due Date	2/11/2021

10% late fee will be applied if paid after due date

The Total Due will be electronically transferred on 02/11/2021.

HERITAGE PINES COMMUNITY ASSOCIATION
 11524 SCENIC HILLS BOULEVARD
 HUDSON FL 346675601

PASCO COUNTY
 UTILITIES SERVICES BRANCH
 CUSTOMER INFORMATION & SERVICE DEPT.
 P.O. BOX 2139
 NEW PORT RICHEY, FL 34656-2139

010166927001047001447345310005910104



INVOICE

Invoice Number: PI-A00550117
Invoice Date: 02/01/21
PROPERTY: Heritage Pines CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

539.311
001

SOLD TO: Heritage Pines CDD
9220 Bonita Beach Road, Suite 214
Bonita Springs, FL 34135

CUSTOMER ID	CUSTOMER PO	Payment Terms	
H2224		Net 45	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Bill Kurth			03/18/21

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR05927 02/01/21 - 02/28/21 Lake & Pond Management Services		1,525.00	1,525.00

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,525.00
Sales Tax	0.00
Total Invoice	1,525.00
Payment Received	0.00
TOTAL	1,525.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

8A

DRAFT

**MINUTES OF MEETING
HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Heritage Pines Community Development District held a Workshop on February 16, 2021 at 12:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

Present were:

Kathleen Lonergan	Chair
Arthur Rhodes	Vice Chair
Michael Walsh	Assistant Secretary
Janice Benedetti	Assistant Secretary
Carol Vaughan	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Residents	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the workshop to order at 12:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

CDD 101 and the Sunshine Law

Referencing the PowerPoint Heritage Pines Community Development District Educational Presentation, attached as an exhibit to these workshop minutes and posted on the CDD website, Mr. Adams reviewed the following:

- Organization, Role, Function and Responsibilities of CDDs
- Governance of CDDs
- Interaction of CDDs With Other Governments, Public and Private Groups
- Introduction to the Heritage Pines Community Development District

Mr. Adams responded to questions, as follows:

Question: Would the CDD evaluate and repair drainage issues?

37 Answer: Since the CDD owns the asset and paid for the initial drainage, the CDD should make
38 the necessary repairs; however, an argument could also be made that the roadway owner is
39 responsible for making sure that the drainage system is clean and properly serviced. In this
40 case, the CDD should have all the drainage inspected, including the roads and in between the
41 dry retention and the wet ponds to make sure there are no integrity or blockage issues.

42 Mr. Adams discussed pipe cleaning thresholds, stormwater systems and flooding. He
43 responded to questions regarding the Realtor Certification Program, financing the roads,
44 allowing for public access through the IRS tax code, taxable and non-taxable bonds, HOA
45 maintenance agreements, street sweeping, restriping, and sealcoating.

46 Question: Why is Heritage Pines CDD not the owner of a nearby property, despite its residents
47 making annual interest payments to help pay off liens?

48 Answer: Heritage Pines CDD owns the specific property, on behalf of all of its assessment
49 payers/residents. There were previous discussions regarding the ability to lease the property to
50 the Heritage Pines Community Association (HPCA) and allow them to make it a termed lease for
51 a set number of years and charge homeowners \$10 per year, a token amount, with no
52 expectation of collecting. The CDD could keep a private facility or park from the general public
53 through secured fencing, gates, fobs or a code issued to those who pay assessments to the CDD
54 and the general public would only be able to gain access to the facilities at a cost, which would
55 be comparable to the amount residents pay in assessments.

56 Question: What would be the CDD's maintenance responsibility if a hurricane caused severe
57 damage?

58 Answer: The CDD is responsible for restoring the property after of storm.

59 Mr. Adams discussed damage caused by Hurricane Irma, the CDD's stormwater system,
60 the preserves and Florida law, as it relates to trees falling out of preserves.

61 Referencing a PowerPoint presentation, attached as an exhibit to these workshop
62 minutes and posted on the CDD website, Mr. Adams gave an overview of the Florida Sunshine
63 Law. He noted that, if a Board Member has any questions or concerns regarding the
64 Sunshine Law or if they receive an ethics complaint filing, the Board Member should contact
65 District Counsel first.

66 Mr. Adams discussed the important features of the Sunshine Law, including Board
67 meeting requirements, scope of the Sunshine Law, types of meetings and prohibited activities,
68 such as having private discussions and/or communications concerning District business outside
69 of a publicly advertised meeting, mishandling emails, etc. He reviewed information about
70 notices, agendas, meeting locations, quorums, meeting minutes, public records, consequences
71 for failure to comply with the Sunshine Laws, resources and links.

72 Mr. Adams concluded that the purpose of the Sunshine Law is to ensure that all CDD
73 business is conducted in the open and with complete transparency.

74

75 **THIRD ORDER OF BUSINESS**

Adjournment

76

77 There being nothing further to discuss, the meeting adjourned at 1:16 p.m.

78

79

80

81

82

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

83
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Secretary/Assistant Secretary

Chair/Vice Chair

89
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EXHIBIT

PowerPoint Presentation

Heritage Pines Community Development District Educational Presentation

93
94
95
96
97

EXHIBIT

**Florida Sunshine Law
PowerPoint Presentation**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

8B

DRAFT

**MINUTES OF MEETING
HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Heritage Pines Community Development District held a Regular Meeting on February 16, 2021 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

Present were:

Kathleen Lonergan	Chair
Arthur Rhodes	Vice Chair
Michael Walsh	Assistant Secretary
Janice Benedetti	Assistant Secretary
Carol Vaughan	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Kurt Heath	District Engineer
Tim Gatz	Down to Earth Landscaping (DTE)
Herb Hurley	General Manager – HPCA
Avil Loscaz	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 2:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments: Agenda Items [3 minutes per person]

There were no public comments.

THIRD ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of December 31, 2020

Mr. Adams presented the Unaudited Financial Statements as of December 31 2020.

40 **On MOTION by Mr. Rhodes and seconded by Ms. Vaughan, with all in favor,**
41 **the Unaudited Financial Statements as of December 31, 2020, were accepted.**

42
43
44 **FOURTH ORDER OF BUSINESS**

**Approval of December 1, 2020 Regular
Meeting Minutes**

45
46
47 Ms. Lonergan presented the December 1, 2020 Regular Meeting Minutes. The following
48 changes were made:

49 Line 118 and throughout: Change "Schear" to "Schaer"

50 Line 128: Change "A Board Member" to "Mr. Walsh"

51 Line 136: Insert "and the To Do Action Items List, was accepted" after "approved"

52 Line 147: Change "stumps" to "sumps"

53 • **To Do Action Items List**

54 Item 1: Ms. Lonergan recalled Mr. Rhodes' prior request for bank statements for the
55 months between regular meetings. Mr. Adams would forward the January statements.

56 Item 4: Mr. Gatz stated the irrigation was completed but sod application was pending.

57 Item 6: The pathway at Paleo Park was completed and maintenance would be ongoing.

58 Asked if a sealer could be applied to the pathway, Mr. Gatz suggested raking the
59 pathway periodically.

60 Item 7: Ms. Lonergan asked if EDRA #7 should have been resodded instead of EDRA
61 #15B. Mr. Gatz stated that #15B was the area proposed and completed. EDRA #7 had an
62 irrigation issue, which was corrected; however, there is insufficient coverage in the boxed area.
63 Mr. Gatz would obtain a proposal to add a few irrigation heads to EDRA #7.

64 Item 8: Ms. Lonergan stated the Schaer Development contract must be amended to
65 include removal of additional pine trees in the area.

66
67 **On MOTION by Ms. Lonergan and seconded by Ms. Benedetti, with all in favor,**
68 **proceeding with additional tree removal at the per unit price specified in the**
69 **previously approved Schaer Development proposal for NWRA 38, was**
70 **approved.**

73 **On MOTION by Ms. Vaughan and seconded by Ms. Benedetti, with all in favor,**
74 **the December 1, 2020 Regular Meeting Minutes, as amended, were approved**
75 **and the To-Do Action Items List, was accepted.**

76
77
78 **FIFTH ORDER OF BUSINESS****Assignment of Duties/Board Member
79 Reports**80
81 **A. Golf Course Surrounding Areas: *Supervisor Walsh (East); Supervisor Lonergan (West)***

82 Ms. Lonergan reported the following:

83 ➤ Staff was doing a great job cleaning out the culverts and sumps but a few others needed
84 maintenance.85 ➤ A broken street drain on Tarrington Place must be repaired. Mr. Gatz stated Gary was
86 aware of the drain and was obtaining proposals.87 ➤ The dead brush near EDRA #21 should be removed and the area should be sodded. Mr.
88 Gatz would investigate and report his findings.89 ➤ EDRA #14, the culverts on the north end on Eagle Bend, need to be cleaned out. Some
90 culverts were still wet but EDRA #9B was dry and required maintenance.91 ➤ A Queensbrook resident requested a tree removal. The tree was on common grounds
92 and was subsequently removed by the HOA.93 ➤ EWRA #3C, near Hole #7, was still flagged and requires maintenance. Mr. Gatz was
94 working on it.

95 ➤ The culvert near EDRA #3 was dry and needs to be shoveled out.

96 ➤ The culvert near EDRA #6 was wet and needs to be dried.

97 ➤ EDRA #40 requires maintenance; stones and debris need to be picked up.

98 ➤ The culvert at EDRA #37A should be cleaned out.

99 Mr. Walsh reported the following:

100 ➤ Another depression near retention area #56A, by the guardhouse, needs to be
101 addressed.102 ➤ The dead wood and brush, near the front property, should be cleaned out and the dead
103 tree near the fenceline should be removed.

104 ➤ There is approximately 100 yards of vegetation near EDRA #48, along the fence line
105 behind the villas on the north end, and there are several bare sections beyond that point that
106 should be filled with low maintenance vegetation, such as oyster plants. Mr. Gatz would inspect
107 the area, obtain pricing and report his findings.

108 ➤ The pipe at Hole #18, behind the T-box, was filled with water again.

109 ➤ Overall, the retention areas were maintained very well. The only pipes with weeds not
110 addressed were the ones that were very wet and difficult to access.

111 ➤ The pipe near EDRA #44 is always filled with water. Mr. Gatz stated the area was
112 inspected and no irrigation leaks were found.

113 Ms. Vaughan stated the area behind EDRA #33, near Rolling Hills and Water Lilly, was
114 starting to erode and needed to be sodded.

115 Discussion ensued regarding irrigation, weeds, magnolia trees, installing oyster plants
116 and if the CDD or the Association is responsible for maintenance.

117 **B. Finance Matters and Negotiations: *Supervisor Rhodes***

118 Mr. Rhodes stated there were no significant issues to note. He commended Mr. Adams
119 on his Workshop presentation earlier today.

120 **C. Mosquito Control, Front Property and Paleo Park: *Supervisor Vaughan***

121 Ms. Vaughan reported the following:

122 ➤ The front property was already discussed.

123 ➤ In her opinion, the walkway at Paleo Park was very appealing and to her liking.

124 ➤ The northeast and south sides of Paleo Park need to be mulched.

125 ➤ The culvert on the south side has dead palm fronds in it and it needs to be cleaned out.

126

127 **SIXTH ORDER OF BUSINESS**

Staff Reports

128

129 **A. District Counsel: *Straley Robin Vericker, P.A.***

130 There being no report, the next item followed.

131 **B. District Engineer: *Stroud Engineering Consultants***

132 Mr. Heath stated that he would continue coordinating with the contractors.

133 Mr. Heath was asked to have the front area inspected and to obtain a quote for debris
134 removal and clearing.

135 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

- 136 • **NEXT MEETING DATE: April 20, 2021 at 2:00 P.M.**

- 137 ○ **QUORUM CHECK**

138 The next meeting would be held on April 20, 2021.

139

140 **SEVENTH ORDER OF BUSINESS**

**Audience Comments: Non-Agenda Items [3
minutes per person]**

141

142

143 Resident Avil Loscaz stated there were no sidewalks or streetlights in his neighborhood
144 of Woodville Village and asked for three streetlights to be installed in three dark areas. Ms.
145 Lonergan stated the matter was previously addressed, the villages were surveyed and several
146 residents objected to the streetlights, as they would shine too brightly into bedroom windows,
147 etc. Mr. Loscaz was asked to email his request to Mr. Adams who would then contact Locucci
148 Electric and an Engineer.

149

150 **EIGHTH ORDER OF BUSINESS**

Supervisors' Requests

151

152 Mr. Walsh requested an inspection of the irrigation near EDRA #48, along the fence line,
153 and for Staff to look into clearing out the front property.

154

155 **NINTH ORDER OF BUSINESS**

Adjournment

156

157 There being nothing further to discuss, the meeting adjourned.

158

159 **On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the**
160 **meeting adjourned at 2:44 p.m.**

161

162

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164

165

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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171

Secretary/Assistant Secretary

Chair/Vice Chair

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	12.03.19	Per Mr. Rhodes, going forward, Mr. Adams to send copies of engagement letters and other CDD communications to all Supervisors. Revised 12.01.20 Mr. Adams to include forwarding bank statements for the months between regular meetings.	ONGOING	
2	04.14.20	Mr. Gatz to look into renting a bush hog to maintain the retention areas that cannot be mowed easily. Revised 06.09.20 Look into renting a tractor instead of a bush hog. Revised 07.14.20 Bush hog approved, amount NTE \$2,400. Revised 09.08.20 to include maintaining fence line along the front property.	ONGOING	
3	06.09.20	Mr. Gatz to inspect and address plant beds and overgrowth at several east and west EDRA areas, before the mulch is applied. Revised 09.08.20 Pond 15A & 15B: inspect sparse plant bed. Revised 12.01.20 Mr. Gatz to install plant material instead of sod near Pond 15A and add sod to reduce the erosion in the area.	ONGOING	
4	06.09.20	Mr. Gatz to inspect EDRA#18, the ability to tie into the fence line irrigation and verify source of irrigation for EDRA #21 Revised 09.08.20 Mr. Goulette to meet with Mr. Gatz re irrigating EDRA #18. Revised 10.20.20 The Board approved the proposal from Sunshine Sprinkler Co. to install sprinkler heads in EDRA#18. Revised 2.16.21 The irrigation is complete, sod is pending.	ONGOING	
5	07.14.20	SOLitude to send Monthly Reports for receipt during the first week of the following month.	ONGOING	
6	07.14.20	Mr. Gatz to address the issues at Paleo Park, of mowers running over retaining wall, bricks around the sign and rocks displaced around the sign, the need for significant mulching, more attention to the entrance, and trimming of the tree on the north side by the fence. Bricks to be replaced when displaced, areas edged and sprayed along the fence line and the pathway. Revised 12.1.20 Board approved DTE proposal to complete the pathway. Revised 2.16.21 the pathway is completed; the maintenance will be ongoing.	ONGOING	

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
7	09.08.20	Mr. Gatz to adjust irrigation at EDRA #7 and obtain proposal for sod, inspect condition of sandy soil at EDRA #15B on Hole #4, and inspect and clean pipes at Hole #18 and fairway, filled with heavy silt. Revised 12.1.20 Board approved DTE proposal to re-sod/improve EDRA#15B.		2.16.21 - completed
8	09.08.20	NWRA #38 Drain Area 1 & 2 and dead pine removal. Project put off until winter/spring for better pricing and result. Revised 10.20.20 Mr. Heath to pursue proposal from Schaer. Work would be scheduled for February of 2021. Revised 12.1.20 Board approved Schaer Development proposal to address the north side and south side areas for approximately \$17,000; work to commence in February or March. Mr. Adams to have three signs installed near the conservation area on the east side. Revised 2.16.21 the Board approved additional funds for additional tree removal.	ONGOING	
9	09.08.20	Mr. Heath to meet with Mr. Goulette to discuss installing a sign near the swale at pond #37A.		10.20.20 – completed
10	09.08.20	Mr. Adams to schedule Workshop prior to the February 16, 2021 Regular meeting and present CDD Educational PowerPoint presentation.		2.16.21 - completed

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

COMPLETED TO DO LIST ACTION ITEMS				
(To remain on Completed List for one year from date moved to Completed.)				
#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	10.08.19	Mr. Adams to coordinate SOLitude spaying the pond behind Mr. Wallner's residence.	COMPLETED	02.11.20
2	10.08.19	Mr. Adams to have the Federal Express charge coded incorrectly to the District corrected.	COMPLETED	02.11.20
3	10.08.19	Mr. Gatz to revise descriptions in Down to Earth invoices to clarify the maintenance tasks performed.	COMPLETED	02.11.20
4	10.08.19	Mr. Adams to confirm reason the Trustee fee exceeded budget and that the increase was standard for those professional services.	COMPLETED	02.11.20
5	10.08.19	Mr. Adams to confirm that all SunTrust checks to Withlacoochee River Electric Cooperative, Inc. cleared.	COMPLETED	02.11.20
6	10.08.19	Mr. Adams to send a copy of the Auditor engagement letter for Fiscal Year 2020 to the Board Member who requested it.	COMPLETED	02.11.20
7	10.08.19	Mr. Gatz to obtain proposals to reduce the size of the EDRA #40 sand bottom.	COMPLETED	02.11.20
8	10.08.19	Mr. Heath to review the Village's original design and modeling plans for inconsistencies and coordinate with a contractor to survey water elevations and inspect for obstructions.	COMPLETED	02.11.20
9	10.08.19	Mr. Gatz to inspect and facilitate repairs at EDRA #15A, EDRA #33, EDRA #38, EDRA #36 and ensure that the irrigation is corrected in the area between Holes #3 and #4.	COMPLETED	02.11.20
10	10.08.19	Per Ms. Vaughan, Mr. Gatz to ensure that the north pond at Paleo Park would be mulched and inspect a palm tree for dead fronds on the left hand side at Paleo Park.	COMPLETED	02.11.20
11	02.11.20	Mr. Gatz to look into forms not yet pulled for Hole #2, where a drain was repaired a few months ago.	COMPLETED	04.14.20
12	02.11.20	Regarding EDRA #33: As long as water levels remained unchanged, the area would be mowed and maintained; it was on Gary's to do list.	COMPLETED	04.14.20

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

COMPLETED TO DO LIST ACTION ITEMS				
(To remain on Completed List for one year from date moved to Completed.)				
13	02.11.20	Mr. Gatz to monitor Hole #14/EDRA#39, where the grass was overgrown and the vegetation was taking over a resident's lawn and have it mowed as much as possible, if it was dry.	COMPLETED	04.14.20
14	12.03.19	Ms. Vaughan and Mr. Gatz to confer with resident who installed downspouts aimed at Paleo Park to reach consensus on how to resolve the matter. 04.14.20 Mr. Gatz to construct concrete structure to take the 12"x12" drain line to #15A and add rocks to alleviate the problem.	ONGOING	06.09.20
15	02.11.20	Hole #5 to be inspected to determine if drains can be installed.	ONGOING	06.09.20
16	02.11.20	Mr. Adams to advise the District Engineer that the Board would consider hiring another District Engineer, if he can no longer to attend meetings.	ONGOING	06.09.20
17	02.11.20	Mr. Goulette to visit Mr. Velasquez's village to determine if additional streetlights are needed.	ONGOING	06.09.20
18	04.14.20	Mr. Heath to inspect Hole #3 and Hole #16 on the golf course and verify if the inlets could be raised to keep the fairway dry.	ONGOING	06.09.20
19	04.14.20	Mr. Gatz to email Mr. Adams a copy of the mulching proposal for \$15,500.	ONGOING	06.09.20
20	04.14.20	Mr. Gatz to devise a schedule for EDRA maintenance that consists of both weed-eating and mowing.	ONGOING	06.09.20
21	04.14.20	Mr. Gatz to have the cart signs removed from the lower fairway.	ONGOING	06.09.20
22	04.14.20	Mr. Gatz would check for termites in Hole #4 and update the Board at the next meeting.	ONGOING	06.09.20
23	02.11.20	If mulch was in the landscape contract, Mr. Gatz to obtain pricing and present it the next meeting. Revised 06.09.20 Mulch to be applied tentatively in June.	ONGOING	07.14.20
24	02.11.20	Revisit potential meeting times when approving the Fiscal Year 2021 Annual Schedule.	ONGOING	07.14.20
25	02.11.20	Update Unaudited Financial Statements to move the \$8,413 amount from the "Dry retention pond refurbishment/planting" line item to "Retention pond mowing/weed control."	ONGOING	07.14.20
26	06.09.20	Mr. Gatz to coordinate re-sodding the eroded sloped area at Paleo Park.	ONGOING	07.14.20

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

COMPLETED TO DO LIST ACTION ITEMS				
(To remain on Completed List for one year from date moved to Completed.)				
27	06.09.20	Mr. Adams to prepare spreadsheet numbering the CDD lakes and distribute to Board with the monthly reports. The spreadsheet would be included as an exhibit the renewed contract. He would notify SOLitude of the dates not to schedule services near the golf course.	ONGOING	07.14.20
28	06.09.20	Mr. Adams to send the email regarding DTE invoices for mowing and weed control to the Board and the April invoice once he receives and reconciles it.	ONGOING	07.14.20
29	06.09.20	Mr. Goulette and Mr. Gatz to inspect the condition of EDRA #2A. Mr. Gatz to re-grade and re-sod area	ONGOING	07.14.20
30	06.09.20	Mr. Gatz to remove tree at EDRA #43A, behind Hole 12. Revised 07.14.20: Item removed.	ONGOING	07.14.20
31	06.09.20	Mr. Adams to send hard copies of the last two agenda packages to the Board.	ONGOING	07.14.20
32	02.11.20	Golf Course: Several areas should be inspected before the rainy season commences.	ONGOING	X Completed subsequent to 07.14.20 mtg
33	02.11.20	A light pole at the end of Scenic Hills Boulevard with a tiny lantern to be inspected and the power company to be asked for it to be changed. Revised 06.09.20 Mr. Goulette to contact the power company next week. Revised 07.14.20 Mr. Goulette stated this light pole was the HOA's responsibility.	ONGOING	X Completed subsequent to 07.14.20 mtg
34	04.14.20	Mr. Adams to email a copy of the Management's written procedures to Mr. Rhodes.	ONGOING	X Completed subsequent to 07.14.20 mtg
35	06.09.20	Mr. Adams to obtain proposal from SOLitude to cut back overgrowth at EDRA #43A behind Hole #12 and present at the next meeting. Revised 07.14.20: Proposals approved, work pending.	ONGOING	X Completed subsequent to 07.14.20 mtg
36	07.14.20	Update Unaudited Financial Statements to move the \$5,419 amount from the "Dry retention pond refurbishment/planting" line item to "Retention pond mowing/weed control.	ONGOING	X Completed subsequent to 07.14.20 mtg

**HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)**

COMPLETED TO DO LIST ACTION ITEMS				
(To remain on Completed List for one year from date moved to Completed.)				
37	07.14.20	Update Unaudited Financial Statements to move the March \$5,419 amount from the "Dry retention pond refurbishment/planting" line item to "Retention pond mowing/weed control.	COMPLETED	X Completed subsequent to 07.14.20 mtg
39	07.14.20	Follow up with resident on EDRA #51A complaining of mosquitoes, no flow of water, alligators, insects, overflow, and a smell of debris.	COMPLETED	09.08.20
40	07.14.20	Follow up with resident on holes filled at the #7 bunker and an estimate requested for sod on 2A.	COMPLETED	09.08.20
41	09.08.20	Mr. Adams to address various items related to the Unaudited Financial Statements.	ONGOING	10.20.20

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

10C

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE

LOCATION

Heritage Pines Country Club Meeting Room, 11524 Scenic Hill Boulevard, Hudson, Florida 34667

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 20, 2020	Regular Meeting (in-person and virtual)	2:00 PM
Join Zoom Meeting https://us02web.zoom.us/j/87341530655 Meeting ID: 873 4153 0655 Dial by your location 1-929-205-6099 Meeting ID: 873 4153 0655		
December 1, 2020	Regular Meeting	2:00 PM
February 16, 2021	Workshop (CDD Educational)	12:00 PM
February 16, 2021	Regular Meeting	2:00 PM
April 20, 2021	Regular Meeting	2:00 PM
June 29, 2021	Regular Meeting	2:00 PM
July 20, 2021	Public Hearing & Regular Meeting	2:00 PM
September 21, 2021	Regular Meeting	2:00 PM