HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

April 14, 2020

BOARD OF SUPERVISORS

TELEPHONIC 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 7, 2020

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

Board of Supervisors
Heritage Pines Community Development District

TO ATTEND BY TELEPHONE
CALL IN NUMBER: 1-888-354-0094
CONFERENCE ID: 8593810

Dear Board Members:

The Board of Supervisors of the Heritage Pines Community Development District will hold a Telephonic Public Meeting on April 14, 2020 at 2:00 p.m. 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, 2019, Prepared by Carr, Riggs & Ingram, LLC
4. Consideration of Resolution 2020-03, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2019
5. Discussion/Consideration: Mulch Pricing
6. Update: Drainage Remediation Project
7. Consideration of Resolution 2020-04, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Pasco County Supervisor of Elections Begin Conducting the District's General Elections; Providing for Compensation; Setting for the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date
8. Consideration of Resolution 2020-05, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date
9. Acceptance of Unaudited Financial Statements as of February 29, 2020
10. Approval of February 11, 2020 Regular Meeting Minutes
    - To Do List of Action Items

11. Assignment of Duties/Board Member Reports
    A. Golf Course Surrounding Areas: *Supervisor Goulette* (West), *Supervisor Walsh* (East)
    B. Finance Matters and Negotiations: *Supervisor Rhodes*
    C. Mosquito Control, Front Property and Paleo Park: *Supervisor Vaughan*

12. 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 9, 2020 at 2:00 P.M.
            - QUORUM CHECK

Arthur Rhodes	☐ YES	☐ NO	☐ PHONE
Neil Goulette	☐ YES	☐ NO	☐ PHONE
Michael Walsh	☐ YES	☐ NO	☐ PHONE
Kathleen F. Lonergan	☐ YES	☐ NO	☐ PHONE
Carol E. Vaughan	☐ YES	☐ NO	☐ PHONE

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

14. Supervisors' Requests

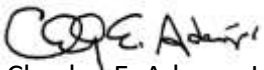
15. Adjournment

"Further, please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus.

"That said, the District wants to encourage public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can dial in at **1-888-354-0094, Conference ID: 8593810.** Additionally, participants are encouraged to submit questions and comments to the District's manager at adamsc@whhassociates.com.

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

Sincerely,



Chesley E. Adams, Jr.
District Manager

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

3

Heritage Pines Community Development District

FINANCIAL STATEMENTS

September 30, 2019

Heritage Pines Community Development District
Table of Contents
September 30, 2019

	PAGE
REPORT	
Independent Auditors' Report	1
FINANCIAL STATEMENTS	
Management's Discussion And Analysis (required supplemental information)	3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14
Required Supplemental Information (other than MD&A)	
Budget to Actual Comparison Schedule - General Fund	22
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*	23
Management Letter	25
Independent Accountants' Report on Compliance with Section 218.415 Florida Statutes	27

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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Suite 210
Miramar Beach, Florida 32550

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INDEPENDENT AUDITORS' REPORT

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

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, 2019, 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, 2019, 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 February 21, 2020, 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
February 21, 2020

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, 2019. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- At September 30, 2019, the assets of the District exceeded its liabilities by approximately $4 million.

- During the fiscal year ended September 30, 2019, the District incurred approximately $19,000 of interest expenditures and repaid $190,000 of outstanding long-term principal. In addition, the District incurred capital outlay expenditures totaling approximately $66,000.

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 Districts' 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.

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.

September 30,	**2019**	**2018**	**Change**
Assets			
Current and other assets	$ 378,695	$ 396,632	$ (17,937)
Capital assets, net	3,829,269	4,244,719	(415,450)
Total assets	$ 4,207,964	$ 4,641,351	$ (433,387)
Liabilities			
Current liabilities	$ 246,292	$ 245,927	$ 365
Other liabilities	-	200,000	(200,000)
Total liabilities	246,292	445,927	(199,635)
Net position			
Net investment in capital assets	3,650,183	3,875,633	(225,450)
Restricted for:			
Debt service	67,087	59,139	7,948
Unrestricted	244,402	260,652	(16,250)
Total net position	3,961,672	4,195,424	(233,752)
Total liabilities and net position	$ 4,207,964	$ 4,641,351	$ (433,387)

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

During the fiscal year ended September 30, 2019, total assets and liabilities decreased by approximately $433,000 and $200,000, 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.

Year ended September 30,	**2019**	**2018**	**Change**
Revenues:			
Program revenues:			
Charges for services	$ 573,589	$ 575,344	$ (1,755)
Grants and contributions	2,588	1,494	1,094
General revenues:			
Interest and other revenues	3,377	309	3,068
Total revenues	579,554	577,147	2,407
Expenses:			
General government	91,778	92,394	(616)
Maintenance and operations	706,833	648,677	58,156
Interest	14,695	24,133	(9,438)
Total expenses	813,306	765,204	48,102
Change in net position	(233,752)	(188,057)	(45,695)
Net position, beginning of year	4,195,424	4,383,481	(188,057)
Net position, end of year	$ 3,961,672	$ 4,195,424	$ (233,752)

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

During the fiscal year ended September 30, 2019, total expenses increased by approximately $48,000 over the prior year, while total revenues remained substantially unchanged. The increase in expenses is primarily due to additional pond maintenance in the current year. The overall result was a $233,752 decrease in net position for fiscal year 2019.

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 $336,000, which is a decrease from last year's balance that totaled approximately $349,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2019, the District incurred approximately $19,000 of interest expenditures and repaid approximately $190,000 of outstanding long-term principal. In addition, the District incurred capital outlay expenditures totaling approximately $66,000.

The overall decrease in fund balance for the year ended September 30, 2019 totaled approximately $12,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had approximately $3.8 million invested in capital assets (net of accumulated depreciation). This amount represents a decrease of approximately $415,000 from the fiscal year 2018 total.

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

September 30,	**2019**	**2018**	**Change**
Land	$ 388,125	$ 388,125	$ -
Capital assets being depreciated	12,100,974	12,035,393	65,581
Total, prior to depreciation	12,489,099	12,423,518	65,581
Accumulated depreciation	(8,659,830)	(8,178,799)	(481,031)
Net capital assets	$ 3,829,269	$ 4,244,719	$ (415,450)

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

Debt

At September 30, 2019, the District had $200,000 of long term debt outstanding. This amount represents a decrease of $190,000 from the fiscal year 2018 total.

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

September 30,	**2019**	**2018**	**Change**
Capital Improvement Revenue Bonds:			
Series 2008 bonds	$ 200,000	$ 390,000	$ (190,000)

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

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 $4 and $54,244, 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 2020 were established to provide for the operations of the District as well as the necessary debt service requirements.

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

September 30,		2019 Governmental Activities
Assets		
Cash and cash equivalents	$	268,845
Investments		94,168
Accounts receivable		965
Utility deposits		14,717
Capital assets:		
Not being depreciated		388,125
Depreciable, net		3,441,144
Total assets		4,207,964
Liabilities		
Accounts payable and accrued expenses		42,375
Accrued interest payable		3,917
Non-current liabilities:		
Due within one year		200,000
Total liabilities		246,292
Net position		
Net investment in capital assets		3,650,183
Restricted for:		
Debt service		67,087
Unrestricted		244,402
Total net position	$	3,961,672

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

Heritage Pines Community Development District
Statement of Activities

Year ended September 30, **2019**

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:				
Governmental activities:				
General government	$ (91,778)	$ 104,060	$ -	$ 12,282
Maintenance and operations	(706,833)	256,021	-	(450,812)
Interest	(14,695)	213,508	2,588	201,401
Total governmental activities	$ (813,306)	$ 573,589	$ 2,588	(237,129)
General revenues				
Interest and other revenues				3,377
Change in net position				(233,752)
Net position - beginning of year				4,195,424
Net position - end of year				$ 3,961,672

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

Heritage Pines Community Development District
Balance Sheet – Governmental Funds

September 30,	2019		
	General	Debt Service	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 268,845	$ -	$ 268,845
Investments	2,609	91,559	94,168
Accounts receivable	606	359	965
Utility deposits	14,717	-	14,717
Total assets	$ 286,777	$ 91,918	$ 378,695
Liabilities and Fund Balances			
Liabilities			
Accounts payable and accrued expenditures	$ 42,375	$ -	$ 42,375
Total liabilities	42,375	-	42,375
Fund balances			
Nonspendable	14,717	-	14,717
Restricted for debt service	-	91,918	91,918
Committed for:			
Disaster recovery	100,000	-	100,000
Working capital	150,000	-	150,000
Unassigned	(20,315)	-	(20,315)
Total fund balances	244,402	91,918	336,320
Total liabilities and fund balances	$ 286,777	$ 91,918	$ 378,695

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

September 30,		**2019**
Total fund balances, governmental funds	$	336,320
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.		3,829,269
Liabilities not due and payable from current resources, including accrued interest, are not reported in the fund level statements.		(203,917)
Total net position - governmental activities	$	3,961,672

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

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

Year ended September 30,	2019		
	General	Debt Service	Total Governmental Funds
Revenues			
Assessments	$ 360,081	$ 213,508	$ 573,589
Interest and other revenues	3,377	2,588	5,965
Total revenues	363,458	216,096	579,554
Expenditures			
Current:			
General government	88,325	3,453	91,778
Maintenance and operations	225,802	-	225,802
Debt service:			
Principal	-	190,000	190,000
Interest	-	18,585	18,585
Capital outlay	65,581	-	65,581
Total expenditures	379,708	212,038	591,746
Excess (deficit) of revenues over expenditures	(16,250)	4,058	(12,192)
Fund balances, beginning of year	260,652	87,860	348,512
Fund balances, end of year	$ 244,402	$ 91,918	$ 336,320

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

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

Year ended September 30,		**2019**
Net change in fund balances - governmental funds	$	(12,192)
Capital outlay, reported as expenditures in the governmental funds, is shown as capital assets on the Statement of Net Position.		65,581
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.		(481,031)
Governmental funds report principal payments on bonds and capital leases when debt is paid, whereas these payments are eliminated in the Statement of Activities and recognized as a decrease in non-current liabilities in the Statement of Net Position.		190,000
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.		3,890
Change in net position of governmental activities	$	(233,752)

The accompanying notes are an integral part of these 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.

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, 2019, 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.

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.

For the year ended September 30, 2019, 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.

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 financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, 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.

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, 2019.

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, 2019.

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.

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

Substantially all of the District's investments consist of money market funds in which shares are owned in the fund rather than the underlying investments. In accordance with GASB 72, *Fair Value Measurement and Application*, these amounts are reported at amortized cost.

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

September 30,		**2019**	**Credit Risk**	**Maturities**
Short-term Money Market Funds	$	91,559	S&P AAAm	24 days
State Board of Administration Florida PRIME		2,609	S&P AAAm	37 days
	$	94,168		

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, 2019, 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.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2019:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital assets not being depreciated				
Land	$ 388,125	$ -	$ -	$ 388,125
Total capital assets, not being depreciated	388,125	-	-	388,125
Capital assets being depreciated				
Infrastructure- roads, lights and drainage	8,403,159	-	-	8,403,159
Infrastructure-water systems	3,519,416	-	-	3,519,416
Equipment	112,818	65,581	-	178,399
Total capital assets, being depreciated	12,035,393	65,581	-	12,100,974
Less accumulated depreciation				
Infrastructure- roads, lights and drainage	5,714,147	336,127	-	6,050,274
Infrastructure-water systems	2,393,204	140,776	-	2,533,980
Equipment	71,448	4,128	-	75,576
Total accumulated depreciation	8,178,799	481,031	-	8,659,830
Total capital assets, being depreciated, net	3,856,594	(415,450)	-	3,441,144
Governmental activities capital assets, net	$ 4,244,719	$ (415,450)	$ -	$ 3,829,269

Depreciation expense of $481,031 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 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 is in compliance with the requirements of the Bond Indenture.

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, 2019.

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable:					
Series 2008	$ 390,000	$ -	$ (190,000)	$ 200,000	$ 200,000

At September 30, 2019, the scheduled debt service requirements on long-term debt were as follows:

Year Ending September 30,	**Principal**	**Interest**	**Total Debt Service**
2020	$ 200,000	$ 9,400	$ 209,400
	$ 200,000	$ 9,400	$ 209,400

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.

Required Supplemental Information
(Other Than MD&A)

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

Year ended September 30,	2019			
	Original Budget	**Final Budget**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Assessments	$ 359,426	$ 360,081	$ 360,081	$ -
Interest and other revenues	1,000	3,373	3,377	4
Total revenues	360,426	363,454	363,458	4
Expenditures				
Current:				
General government	90,763	142,569	88,325	54,244
Maintenance and operations	201,000	225,802	225,802	-
Capital outlay	-	65,581	65,581	-
Total expenditures	291,763	433,952	379,708	54,244
Excess (deficit) of revenues over expenditures	$ 68,663	$ (70,498)	$ (16,250)	$ 54,248

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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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 21, 2020

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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, 2019, and have issued our report thereon dated February 21, 2020.

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 February 21, 2020, 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 proceeding 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
February 21, 2020

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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, 2019. 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, 2019.

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
February 21, 2020

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2020-03

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, 2019

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 2019;

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 2019, heretofore submitted to the Board, are hereby accepted for Fiscal Year 2019 for the period ending September 30, 2019; and

2. A verified copy of said Audited Financial Statements for Fiscal Year 2019 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 14th day of April, 2020.

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), FLORIDA STATUTES, AND REQUESTING THAT THE PASCO COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FOR THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the Heritage Pines Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors (the "Board") of Heritage Pines Community Development District seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Pasco County Supervisor of Elections ("Supervisor") to conduct the District's General Election ("General Election").

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

1. **GENERAL ELECTION SEATS.** Seat 1, currently held by Arthur Rhodes, Seat 2, currently held by Neil Goulette and Seat 3, currently held by Michael Walsh are scheduled for the General Election in November 2020. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Pasco County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive $200 per meeting for their attendance and no Board member shall receive more than $4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November, 2020, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6**.** **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **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.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2020.

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

_____
Chair/Vice Chair, Board of Supervisors

ATTEST:

_____
Secretary/Assistant Secretary

Exhibit A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Heritage Pines Community Development District will commence at noon on June 8, 2020, and close at noon on June 12, 2020. Candidates must qualify for the office of Supervisor with the Pasco County Supervisor of Elections located at 14236 6th Street, Suite 200, Dade City, Florida 33526, (352) 521-4302 or 8731 Citizens Dr., Suite 110, New Port Richey, Florida 34654, (727) 847-8162 or 4111 Land O' Lakes Blvd., Room 105, Land O' Lakes, Florida 34639, (813) 929-2788. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Pasco County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Heritage Pines Community Development District has three seats up for election, specifically seats 1, 2 and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2020, in the manner prescribed by law for general elections.

For additional information, please contact the Pasco County Supervisor of Elections.

District Manager
Heritage Pines Community Development District

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2020-05

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Heritage Pines Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

WHEREAS, consistent with Section 218.33, *Florida Statutes,* the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes;* promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

WHEREAS, to demonstrate compliance with Section 218.33, *Florida Statutes,* the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

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

SECTION 1. The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

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

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

PASSED AND ADOPTED THIS 14th DAY OF APRIL, 2020.

ATTEST:	**HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
INTERNAL CONTROLS POLICY

1. Purpose.

1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Heritage Pines Community Development District.

1.2. Consistent with Section 218.33(3), *Florida Statutes,* the internal controls adopted herein are designed to:

1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).

1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

1.2.3. Support economical and efficient operations.

1.2.4. Ensure reliability of financial records and reports.

1.2.5. Safeguard Assets (as hereinafter defined).

2. Definitions.

2.1. "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

2.2. "Assets" means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.

2.3. "Auditor" means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.

2.4. "Board" means the Board of Supervisors for the District.

2.5. "District Management" means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

2.6. "Fraud" means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources.

2.7. "Internal Controls" means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.

2.8. "Risk" means anything that could negatively impact the District's ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.

2.9. "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

3. Control Environment.

3.1. Ethical and Honest Behavior.

3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.

3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.

3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

4. Risk Assessment.

4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management's Risk assessments shall include, but not be limited to:

4.1.1. Identifying potential hazards.

4.1.2. Evaluating the likelihood and extent of harm.

4.1.3. Identifying cost-justified precautions and implementing those precautions.

5. Control Activities.

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.

5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.

5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.

5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.

5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

6. Information and Communication.

6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.

6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

7. Monitoring Activities.

7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:

7.1.1.1. Review its operational processes.

7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.

7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.

7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.

7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.

7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.

7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

Specific Authority: §§ 190.011(5), 218.33(3), *Florida Statutes*
Effective date: April 14, 2020

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

9

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 29, 2020

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 29, 2020

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash - SunTrust	$ 491,837	$ -	$ 491,837
SBA			
Operating A	765	-	765
Reserve A	1,864	-	1,864
US Bank			
Revenue	-	183,494	183,494
Reserve	-	20,914	20,914
Due from other funds			
General fund	-	4,879	4,879
Utility deposit	14,717	-	14,717
Total assets	$ 509,183	$ 209,287	$ 718,470
LIABILITIES & FUND BALANCE			
Liabilities			
Accounts payable	$ 5,259	$ -	$ 5,259
Due to other funds			
Debt service fund	4,879	-	4,879
Total liabilities	10,138	-	10,138
Unassigned	499,045	209,287	708,332
Total fund balance	499,045	209,287	708,332
Total liabilities and fund balance	$ 509,183	$ 209,287	$ 718,470

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 29, 2020

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
REVENUES															
Assessment levy	$ -	$ 136,855	$ 186,421	$ 11,948	$ 14,018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 349,242	$ 374,839	93%
Interest & miscellaneous	13	11	699	21	19	-	-	-	-	-	-	-	764	1,000	76%
Disposition of fixed assets	-	1,150	-	-	-	-	-	-	-	-	-	-	1,150	-	N/A
Total revenues	13	138,016	187,120	11,969	14,037	-	-	-	-	-	-	-	351,156	375,839	93%
EXPENDITURES															
Professional & administrative fees															
Supervisors	1,077	-	1,077	-	1,077	-	-	-	-	-	-	-	3,230	7,000	46%
Management	2,704	2,704	2,704	2,704	2,704	-	-	-	-	-	-	-	13,521	32,450	42%
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Engineering	-	260	-	335	-	-	-	-	-	-	-	-	595	5,000	12%
Audit	-	-	-	4,526	5,259	-	-	-	-	-	-	-	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	12	12	12	12	12	-	-	-	-	-	-	-	62	150	41%
Rentals and leases	155	155	155	155	155	-	-	-	-	-	-	-	775	1,860	42%
Postage	91	-	103	12	2	-	-	-	-	-	-	-	209	1,000	21%
Printing & binding	86	86	86	86	86	-	-	-	-	-	-	-	429	1,030	42%
Legal advertising	139	-	-	-	-	-	-	-	-	-	-	-	139	350	40%
Annual district filing fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Insurance	7,071	-	-	-	-	-	-	-	-	-	-	-	7,071	7,128	99%
Contingencies	54	53	54	55	57	-	-	-	-	-	-	-	273	1,300	21%
ADA website compliance	-	-	-	199	-	-	-	-	-	-	-	-	199	200	100%
Website	-	-	-	-	705	-	-	-	-	-	-	-	705	705	100%
Total Professional & Administrative Fees	12,248	3,954	4,875	8,768	10,741	-	-	-	-	-	-	-	40,589	82,880	49%
Operations and maintenance															
Electricity - street lighting	-	1,855	1,855	1,842	1,842	-	-	-	-	-	-	-	7,393	24,000	31%
Retention pond mowing/weed control	-	-	-	-	-	-	-	-	-	-	-	-	-	88,000	0%
Irrigation water	-	-	1,437	4,150	2,029	-	-	-	-	-	-	-	7,616	12,000	63%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Aquatic weed control	-	1,525	2,720	3,050	-	-	-	-	-	-	-	-	7,295	20,000	36%
Dry retention pond refurbishment/planting	95	-	8,413	13,268	4,861	-	-	-	-	-	-	-	26,637	50,000	53%
Total operations and maintenance	95	3,380	14,425	22,310	8,732	-	-	-	-	-	-	-	48,941	195,000	25%
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	150	0%
Tax collector	-	2,736	3,728	239	279	-	-	-	-	-	-	-	6,982	7,809	89%
Total other fees and charges	-	2,736	3,728	239	279	-	-	-	-	-	-	-	6,982	7,959	88%
Total expenditures	12,343	10,070	23,028	31,317	19,752	-	-	-	-	-	-	-	96,512	285,839	34%
Excess/(deficiency) of revenues over/(under) expenditures	(12,330)	127,946	164,092	(19,348)	(5,715)	-	-	-	-	-	-	-	254,644	90,000	
OTHER FINANCING SOURCES/(USES)															
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	N/A
Total other financing sources/(uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	N/A
Net increase/(decrease) of fund balance	(12,330)	127,946	164,092	(19,348)	(5,715)	-	-	-	-	-	-	-	254,644	100,000	
Fund balance - beginning	244,401	232,071	360,017	524,108	504,760	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	244,401	278,262	
Fund balance - ending	$ 232,071	$ 360,017	$ 524,109	$ 504,760	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 499,045	$ 378,262	

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2008
FOR THE PERIOD ENDED FEBRUARY 29, 2020

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy	$ 4,979	$ 124,050	$ 133,160	93%
Interest	172	605	-	N/A
Total revenue	5,151	124,655	133,160	94%
EXPENDITURES				
Debt service				
Principal	-	-	200,000	0%
Interest	-	4,804	9,557	50%
Total debt service	-	4,804	209,557	2%
Other fees and charges				
Tax collector	100	2,482	2,774	89%
Total other fees and charges	100	2,482	2,774	89%
Total expenditures	100	7,286	212,331	3%
Excess (deficiency) of revenues over (under) expenditures	5,051	117,369	(79,171)	
Other financing sources (uses)				
Transfer out	-	-	(10,000)	
Total other financing sources (uses)	-	-	(10,000)	
Net increase/(decrease) of fund balance	5,051	117,369	(89,171)	
Fund balance - beginning	204,236	91,918	89,171	
Fund balance - ending	$ 209,287	$ 209,287	$ -	

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BANK STATEMENTS

SUNTRUST BANK
PO BOX 305183
NASHVILLE TN 37230-5183

36/E00/0175/0/40
0615006011053
02/29/2020
0000

Account Statement

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

Questions? Please call
1-800-786-8787

SunTrust and BB&T have merged to become Truist.
Until our separate operating systems are fully integrated, we'll continue to use the SunTrust name.
For now, keep banking as you always have.
Find details about SunTrust now Truist, your account(s), and the Truist Disclosure at any SunTrust branch, suntrust.com/truist or 800.SUNTRUST.

Account Summary

Account Type	Account Number	Statement Period
PUBLIC FUNDS NOW	0615006011053	02/01/2020 - 02/29/2020

Description	Amount	Description	Amount
Beginning Balance	$495,995.94	Average Balance	$492,607.76
Deposits/Credits	$18,632.19	Average Collected Balance	$491,965.83
Checks	$21,382.88	Number of Days in Statement Period	29
Withdrawals/Debits	$1,133.22	Annual Percentage Yield Earned	.04%
Ending Balance	$492,112.03	Interest Paid Year to Date	$33.00

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
02/18	18,616.60		DEPOSIT
02/28	15.59		INTEREST PAID THIS STATEMENT THRU 02/29

Deposits/Credits: 2 Total Items Deposited: 1

Checks

Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
2606	334.80	02/07	2616	1,525.00	02/05	2620	704.99	02/11
*2612	4,159.21	02/03	2617	1.86	02/18	2621	3,641.66	02/18
2613	26.00	02/04	2618	848.67	02/18	2622	4,860.59	02/28
2614	2,255.75	02/06	2619	1,180.11	02/26	2623	1,841.92	02/25
2615	2.32	02/03						

Checks: 13
* Indicates break in check number sequence. Check may have been processed electronically and listed as an Electronic/ACH transaction.

Withdrawals/ Debits

Date Paid	Amount	Serial #	Description
02/14	153.00		*ELECTRONIC/ACH DEBIT* ADP Tax ADP Tax07QHR 021707A01
02/14	923.50		*ELECTRONIC/ACH DEBIT* ADP WAGE PAYWAGE PAY455040462656QHR
02/21	56.72		ACCOUNT ANALYSIS FEE

Withdrawals/Debits: 3

Balance Activity History

Date	Balance	Collected Balance	Date	Balance	Collected Balance
02/01	495,995.94	495,995.94	02/05	490,283.41	490,283.41
02/03	491,834.41	491,834.41	02/06	488,027.66	488,027.66
02/04	491,808.41	491,808.41	02/07	487,692.86	487,692.86

Continued on next page

SUNTRUST BANK
PO BOX 305183
NASHVILLE TN 37230-5183

SUNTRUST

Account Statement

Balance Activity History

Date	Balance	Collected Balance	Date	Balance	Collected Balance
02/11	486,987.87	486,987.87	02/21	499,979.06	499,979.06
02/14	485,911.37	485,911.37	02/25	498,137.14	498,137.14
02/18	500,035.78	481,419.78	02/26	496,957.03	496,957.03
02/19	500,035.78	500,035.78	02/28	492,112.03	492,112.03

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.

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	$	**Your Transaction Register Balance**	$
Add (+) Deposits not shown on this statement (if any).	$	**Add (+)** Other credits shown on this statement but not in transaction register.	$
Total (+)	$	**Add (+)** Interest paid (for use in balancing interest-bearing accounts only).	$
		Total (+)	$

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

	$		$
Total (-)	$		

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

Service Fees (if any)	$
Total (-)	$

Balance	$	**Balance**	$

These balances should agree

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.

Continued on next page

SUNTRUST

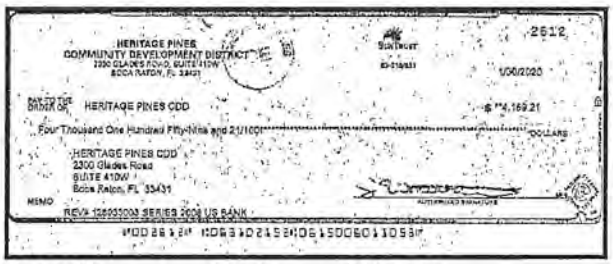
Account Statement

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2606
1/15/2020
PAY TO THE ORDER OF STROUD ENGINEERING CONSULTANTS, INC. $ **334.80
Three Hundred Thirty-Four and 80/100 DOLLARS
STROUD ENGINEERING CONSULTANTS, INC.
10503 CYNDEE LANE
ODESSA, FL 33556
MEMO 11/19 ENG. FEES

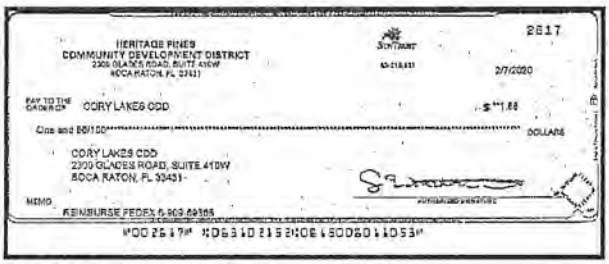
Ck # 2606 02/07 $334.80

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2616
1/30/2020
PAY TO THE ORDER OF SOLITUDE LAKE MANAGEMENT $ **1,525.00
One Thousand Five Hundred Twenty-Five and 00/100 DOLLARS
SOLITUDE LAKE MANAGEMENT
1530 BROOKWOOD DRIVE
SUITE H
LITTLE ROCK, AR 72202
MEMO 01/20 AQUATIC WEED CONTROL

Ck # 2616 02/05 $1,525.00


HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2612
1/30/2020
PAY TO THE ORDER OF HERITAGE PINES CDD $ **4,159.21
Four Thousand One Hundred Fifty-Nine and 21/100 DOLLARS
HERITAGE PINES CDD
2300 Glades Road
SUITE 410W
Boca Raton, FL 33431
MEMO REV# 128955008 SERIES 2008 US BANK

Ck # 2612 02/03 $4,159.21


HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2617
2/7/2020
PAY TO THE ORDER OF CORY LAKES CDD $ **1.86
One and 86/100 DOLLARS
CORY LAKES CDD
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
MEMO REIMBURSE FEDEX # 909-69366

Ck # 2617 02/18 $1.86

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2613
1/30/2020
PAY TO THE ORDER OF CARR, RIGGS & INGRAM, LLC $ **26.00
Twenty-Six and 00/100 DOLLARS
CARR, RIGGS & INGRAM, LLC
600 GRAND BLVD, STE 210
MIRAMAR, FL 33025
MEMO CONFIRMATION.COM FEES FOR AUDIT CONFIR

Ck # 2613 02/04 $26.00

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2618
2/7/2020
PAY TO THE ORDER OF HERITAGE PINES COMMUNITY ASSOCIATION,INC. $ **848.67
Eight Hundred Forty-Eight and 67/100 DOLLARS
HERITAGE PINES COMMUNITY ASSOCIATION,IN
11524 SCENIC HILLS BLVD
HUDSON, FL 34667
MEMO 01/20 RECLAIMED WATER

Ck # 2618 02/18 $848.67

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2614
1/30/2020
PAY TO THE ORDER OF HERITAGE PINES COMMUNITY ASSOCIATION,INC. $ **2,255.75
Two Thousand Two Hundred Fifty-Five and 75/100 DOLLARS
HERITAGE PINES COMMUNITY ASSOCIATION,IN
11524 SCENIC HILLS BLVD
HUDSON, FL 34667
MEMO 12/19 RECLAIMED WATER

Ck # 2614 02/06 $2,255.75

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2619
2/7/2020
PAY TO THE ORDER OF REGAL PINES VILLAGE INC. $ **1,180.11
One Thousand One Hundred Eighty and 11/100 DOLLARS
REGAL PINES VILLAGE INC.
A VILLAGE OF HERITAGE PINES
11524 SCENIC HILLS BLVD.
HUDSON, FL 34667
MEMO % PAYMENT OF WATER IN EQRA #28 IN REGAL

Ck # 2619 02/26 $1,180.11

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2615
1/30/2020
PAY TO THE ORDER OF RIVER HALL CDD $ **2.32
Two and 32/100 DOLLARS
RIVER HALL CDD
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
MEMO REIMBURSE FEDEX #6-902-27783

Ck # 2615 02/03 $2.32

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W
BOCA RATON, FL 33431
2620
2/7/2020
PAY TO THE ORDER OF THE STRANGE ZONE $ **704.99
Seven Hundred Four and 99/100 DOLLARS
STRANGE ZONE
200 NW 67TH STREET
APT. 105
BOCA RATON, FL 33487
MEMO WEBSITE MAINTENANCE AND HOSTING 03/20-0

Ck # 2620 02/11 $704.99

Continued on next page

SUNTRUST BANK
PO BOX 305183
NASHVILLE TN 37230-5183

SUNTRUST

Account Statement

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

2621

2/7/2020

PAY TO THE 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 02/20 MGMT FEE

Ck # 2621 02/18 $3,641.66

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

2623

2/17/2020

PAY TO THE ORDER OF WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE $ **1,841.92

One Thousand Eight Hundred Forty-One and 92/100********** DOLLARS

WITHLACOOCHEE RIVER ELECTRIC COOPERAT
P.O. BOX 100
DADE CITY, FL 33526-0100

MEMO

Ck # 2623 02/25 $1,841.92

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

2622

2/17/2020

PAY TO THE ORDER OF DOWN TO EARTH LANDSCAPE & IRRIGATION $ **4,860.59

Four Thousand Eight Hundred Sixty and 59/100********** DOLLARS

DOWN TO EARTH LANDSCAPE & IRRIGATION
PO BOX 708
TANGERINE, FL 32777

MEMO 01/20 MOWING SERVICES

Ck # 2622 02/28 $4,860.59

Member FDIC

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
THROUGH
FEBRUARY 2020

Heritage Pines CDD
Check Detail
February 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	**DD**	**02/17/2020**	**NEIL E GOULETTE**	**101.000 · Suntrust ...**		**-184.70**
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**02/17/2020**	**KATHLEEN LONE...**	**101.000 · Suntrust ...**		**-184.70**
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**02/17/2020**	**ARTHUR RHODES**	**101.000 · Suntrust ...**		**-184.70**
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**02/17/2020**	**CAROL VAUGHAN**	**101.000 · Suntrust ...**		**-184.70**
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**02/17/2020**	**MICHAEL V. WALSH**	**101.000 · Suntrust ...**		**-184.70**
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	**2617**	**02/07/2020**	**CORY LAKES CDD**	**101.000 · Suntrust ...**		**-1.86**
Bill	020520	02/06/2020		519.410 · Postage	-1.86	1.86
TOTAL					-1.86	1.86
Bill Pmt -Check	**2618**	**02/07/2020**	**HERITAGE PINES ...**	**101.000 · Suntrust ...**		**-848.67**
Bill	013120	02/06/2020		539.431 · Irrigation ...	-848.67	848.67
TOTAL					-848.67	848.67
Bill Pmt -Check	**2619**	**02/07/2020**	**REGAL PINES VIL...**	**101.000 · Suntrust ...**		**-1,180.11**

Heritage Pines CDD
Check Detail
February 2020

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	012420	02/06/2020		539.431 · Irrigation ...	-1,180.11	1,180.11
TOTAL					-1,180.11	1,180.11
Bill Pmt -Check	**2620**	**02/07/2020**	**STRANGE ZONE**	**101.000 · Suntrust ...**		**-704.99**
Bill	2020-0013	02/06/2020		519.413 · Website ...	-704.99	704.99
TOTAL					-704.99	704.99
Bill Pmt -Check	**2621**	**02/07/2020**	**WRATHELL, HUNT...**	**101.000 · Suntrust ...**		**-3,641.66**
Bill	2019-0874	02/06/2020		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	**2622**	**02/17/2020**	**DOWN TO EARTH ...**	**101.000 · Suntrust ...**		**-4,860.59**
Bill	56820	02/14/2020		539.341 · Dry Rete...	-4,860.59	4,860.59
TOTAL					-4,860.59	4,860.59
Bill Pmt -Check	**2623**	**02/17/2020**	**WITHLACOOCHEE...**	**101.000 · Suntrust ...**		**-1,841.92**
Bill	1306910 020520	02/07/2020		539.430 · Street Lig...	-1,450.12	1,450.12
Bill	2041547 020520	02/14/2020		539.430 · Street Lig...	-391.80	391.80
TOTAL					-1,841.92	1,841.92

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL LEDGER
AS OF
FEBRUARY 2020

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
101.000 · Suntrust Bank - Checking							268,845.12
General Journal	10/07/2019	2078		Accounts Payable 10/7/19		43,041.96	225,803.16
General Journal	10/16/2019	2082		BOARD MEETING - 10/08/19		923.50	224,879.66
General Journal	10/16/2019	2082		BOARD MEETING - 10/08/19		153.00	224,726.66
General Journal	10/17/2019	2083		Accounts Payable 10/17/19		3,121.50	221,605.16
General Journal	10/21/2019	2086		FEDEX REIMBURSMENT - CORY LAKES	4.94		221,610.10
General Journal	10/21/2019	2102		10/19 ACCOUNT ANALYSIS FEE		54.14	221,555.96
General Journal	10/30/2019	2091		Accounts Payable 10/30/19		2,543.50	219,012.46
General Journal	10/31/2019	2101		10/19 INTREST INCOME	8.34		219,020.80
General Journal	11/07/2019	2097		Accounts Payable 11/7/19		10,052.52	208,968.28
General Journal	11/07/2019	2098		TAX TRANSFER		359.27	208,609.01
General Journal	11/12/2019	2105		Proceeds for surplus equipment	1,150.00		209,759.01
General Journal	11/12/2019	2106		FY19 Excess fee	965.00		210,724.01
General Journal	11/14/2019	2107		Accounts Payable 11/14/19		2,114.38	208,609.63
General Journal	11/21/2019	2040		11/19 ACCOUNT ANALYSIS FEE		53.15	208,556.48
General Journal	11/29/2019	2020		Tax Collection	87,414.03		295,970.51
General Journal	11/29/2019	2041		INTEREST INCOME	7.21		295,977.72
General Journal	11/29/2019	2020		Tax Collection	12,149.97		308,127.69
General Journal	12/05/2019	2021		BOARD MEETING - 12/03/19		923.50	307,204.19
General Journal	12/05/2019	2021		BOARD MEETING - 12/03/19		153.00	307,051.19
General Journal	12/09/2019	2024		Tax Collection	82,192.90		389,244.09
General Journal	12/09/2019	2025		Tax Collection	74,486.34		463,730.43
General Journal	12/11/2019	2022		A/P 12/11/19		16,227.14	447,503.29
General Journal	12/11/2019	2023		TAX TRANSFER		67,161.36	380,341.93
General Journal	12/17/2019	2029		A/P 12/17/19		1,942.63	378,399.30
General Journal	12/19/2019	2038		12/19 ACCOUNT ANALYSIS FEE		54.42	378,344.88
General Journal	12/21/2019	2032		Capital credit refund from Cooperative inc CK...	680.85		379,025.73
General Journal	12/21/2019	2033		Tax Collection	136,751.92		515,777.65
General Journal	12/31/2019	2039		INTEREST INCOME	14.04		515,791.69
General Journal	01/10/2020	2035		TAX TRANSFER		35,842.68	479,949.01
General Journal	01/13/2020	2045		Tax Collection	10,709.17		490,658.18
General Journal	01/13/2020	2046		Tax Collection	25,637.12		516,295.30
General Journal	01/15/2020	2044		A/P 1/15/2020		11,913.60	504,381.70
General Journal	01/17/2020	2048		TAX TRANSFER		9,526.36	494,855.34
General Journal	01/17/2020	2049		A/P 1/17/2020		15,308.45	479,546.89
General Journal	01/22/2020	2606		01/20 ACCOUNT ANALYSIS FEE		55.06	479,491.83
General Journal	01/24/2020	2053		Parklands West - FedEx Bill Back	2.57		479,494.40
General Journal	01/24/2020	2053		Waterford Landing - FedEx Bill Back	2.57		479,496.97
General Journal	01/24/2020	2053		River Hall - FedEx Bill Back	2.57		479,499.54
General Journal	01/24/2020	2054		Tax Collection	15,868.79		495,368.33
General Journal	01/30/2020	2055		TAX TRANSFER		4,159.21	491,209.12
General Journal	01/30/2020	2056		A/P 1/30/2020		3,809.07	487,400.05
General Journal	01/31/2020	2605		01/20 INTEREST INCOME	17.41		487,417.46
General Journal	02/07/2020	2058		A/P 2/7/2020		6,377.29	481,040.17
General Journal	02/17/2020	2061		A/P 2/17/2020		6,702.51	474,337.66
General Journal	02/17/2020	2604		BOARD MEETING - 02/11/20		923.50	473,414.16
General Journal	02/17/2020	2604		BOARD MEETING - 02/11/20		153.00	473,261.16
General Journal	02/18/2020	2603		Tax Collection	18,616.60		491,877.76
General Journal	02/21/2020	2611		02/20 ACCOUNT ANALYSIS FEE		56.72	491,821.04
General Journal	02/28/2020	2612		02/20 INTEREST INCOME	15.59		491,836.63
Total 101.000 · Suntrust Bank - Checking					466,697.93	243,706.42	491,836.63
151.000 · Investments							2,609.02
151.001 · SBA-Operating A Account							759.02
General Journal	10/31/2019	2100		10/19 INTREST INCOME	1.32		760.34

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	11/30/2019	2042		INTEREST INCOME	1.18		761.52
General Journal	12/31/2019	2039		INTEREST INCOME	1.18		762.70
General Journal	01/31/2020	2605		01/20 INTEREST INCOME	1.18		763.88
General Journal	02/28/2020	2612		02/20 INTEREST INCOME	1.07		764.95
Total 151.001 · SBA-Operating A Account					5.93	0.00	764.95
151.101 · SBA - Reserve A Account							1,850.00
General Journal	10/31/2019	2099		10/19 INTREST INCOME	3.22		1,853.22
General Journal	11/30/2019	2042		INTEREST INCOME	2.86		1,856.08
General Journal	12/31/2019	2039		INTEREST INCOME	2.88		1,858.96
General Journal	01/31/2020	2605		01/20 INTEREST INCOME	2.86		1,861.82
General Journal	02/28/2020	2612		02/20 INTEREST INCOME	2.62		1,864.44
Total 151.101 · SBA - Reserve A Account					14.44	0.00	1,864.44
Total 151.000 · Investments					20.37	0.00	2,629.39
121.000 · Assessments Receivable							605.73
General Journal	11/04/2019	2096		FY19 Excess fee		605.73	0.00
Total 121.000 · Assessments Receivable					0.00	605.73	0.00
1299 · Undeposited Funds							0.00
General Journal	10/10/2019	2085		FEDEX REIMBURSMENT - CORY LAKES	4.94		4.94
General Journal	10/21/2019	2086		FEDEX REIMBURSMENT - CORY LAKES		4.94	0.00
General Journal	11/04/2019	2096		FY19 Excess fee	965.00		965.00
General Journal	11/07/2019	2094		Proceeds for surplus equipment	1,150.00		2,115.00
General Journal	11/12/2019	2105		Proceeds for surplus equipment		1,150.00	965.00
General Journal	11/12/2019	2106		FY19 Excess fee		965.00	0.00
General Journal	11/13/2019	2018		Tax Collection	12,149.97		12,149.97
General Journal	11/21/2019	2019		Tax Collection	87,414.03		99,564.00
General Journal	11/26/2019	2022		Tax Collection	82,192.90		181,756.90
General Journal	11/29/2019	2020		Tax Collection		87,414.03	94,342.87
General Journal	11/29/2019	2020		Tax Collection		12,149.97	82,192.90
General Journal	12/02/2019	2020		Tax Collection	74,486.34		156,679.24
General Journal	12/09/2019	2024		Tax Collection		82,192.90	74,486.34
General Journal	12/09/2019	2025		Tax Collection		74,486.34	0.00
General Journal	12/19/2019	2030		Capital credit refund from Cooperative inc CK...	680.85		680.85
General Journal	12/19/2019	2031		Tax Collection	136,751.92		137,432.77
General Journal	12/21/2019	2032		Capital credit refund from Cooperative inc CK...		680.85	136,751.92
General Journal	12/21/2019	2033		Tax Collection		136,751.92	0.00
General Journal	12/30/2019	2036		Tax Collection	25,637.12		25,637.12
General Journal	12/30/2019	2037		Tax Collection	10,709.17		36,346.29
General Journal	01/13/2020	2045		Tax Collection		10,709.17	25,637.12
General Journal	01/13/2020	2046		Tax Collection		25,637.12	0.00
General Journal	01/16/2020	2050		Tax Collection	15,868.79		15,868.79
General Journal	01/21/2020	2052		Parklands West - FedEx Bill Back	2.57		15,871.36
General Journal	01/21/2020	2052		Waterford Landing - FedEx Bill Back	2.57		15,873.93
General Journal	01/21/2020	2052		River Hall - FedEx Bill Back	2.57		15,876.50
General Journal	01/24/2020	2053		Parklands West - FedEx Bill Back		2.57	15,873.93
General Journal	01/24/2020	2053		Waterford Landing - FedEx Bill Back		2.57	15,871.36
General Journal	01/24/2020	2053		River Hall - FedEx Bill Back		2.57	15,868.79
General Journal	01/24/2020	2054		Tax Collection		15,868.79	0.00
General Journal	02/18/2020	2602		Tax Collection	18,616.60		18,616.60
General Journal	02/18/2020	2603		Tax Collection		18,616.60	0.00

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 1299 · Undeposited Funds					466,635.34	466,635.34	0.00
131.000 · Due from Other							0.00
Bill	01/09/2020	6-877-...	FEDEX	Parklands West	2.57		2.57
Bill	01/09/2020	6-877-...	FEDEX	River hall	2.57		5.14
Bill	01/09/2020	6-877-...	FEDEX	Waterford Landing	2.57		7.71
General Journal	01/21/2020	2052		Parklands West - FedEx Bill Back		2.57	5.14
General Journal	01/21/2020	2052		Waterford Landing - FedEx Bill Back		2.57	2.57
General Journal	01/21/2020	2052		River Hall - FedEx Bill Back		2.57	0.00
Total 131.000 · Due from Other					7.71	7.71	0.00
156.100 · Utility Deposit							14,716.80
Total 156.100 · Utility Deposit							14,716.80
202.000 · Accounts Payable - Year End							-42,375.26
General Journal	10/04/2019	2076		Accounts Payable 10/4/19		10,712.66	-53,087.92
General Journal	10/07/2019	2078		Accounts Payable 10/7/19	43,041.96		-10,045.96
General Journal	10/16/2019	2081		Accounts Payable 10/16/19		138.50	-10,184.46
General Journal	10/17/2019	2083		Accounts Payable 10/17/19	3,121.50		-7,062.96
General Journal	10/28/2019	2090		Accounts Payable 10/28/19		366.40	-7,429.36
General Journal	10/30/2019	2091		Accounts Payable 10/30/19	2,543.50		-4,885.86
General Journal	11/06/2019	2093		Accounts Payalbe 11/6/19		5,166.66	-10,052.52
General Journal	11/07/2019	2097		Accounts Payable 11/7/19	10,052.52		0.00
General Journal	11/13/2019	2104		Accounts Payable 11/13/19		2,114.38	-2,114.38
General Journal	11/14/2019	2107		Accounts Payable 11/14/19	2,114.38		0.00
General Journal	12/09/2019	2021		A/P 12/9/19		16,227.14	-16,227.14
General Journal	12/11/2019	2022		A/P 12/11/19	16,227.14		0.00
General Journal	12/16/2019	2028		A/P 12/16/19		1,942.63	-1,942.63
General Journal	12/17/2019	2029		A/P 12/17/19	1,942.63		0.00
General Journal	01/09/2020	2034		A/P 1/9/2020		11,913.60	-11,913.60
General Journal	01/15/2020	2044		A/P 1/15/2020	11,913.60		0.00
General Journal	01/16/2020	2047		A/P 1/16/2020		15,308.45	-15,308.45
General Journal	01/17/2020	2049		A/P 1/17/2020	15,308.45		0.00
General Journal	01/29/2020	2051		A/P 1/29/2020		3,809.07	-3,809.07
General Journal	01/30/2020	2056		A/P 1/30/2020	3,809.07		0.00
General Journal	02/06/2020	2057		A/P 2/6/2020		6,377.29	-6,377.29
General Journal	02/07/2020	2058		A/P 2/7/2020	6,377.29		0.00
General Journal	02/14/2020	2060		A/P 2/14/2020		11,961.51	-11,961.51
General Journal	02/17/2020	2061		A/P 2/17/2020	6,702.51		-5,259.00
Total 202.000 · Accounts Payable - Year End					123,154.55	86,038.29	-5,259.00
207.000 · Due to Other							0.00
207.201 · Due to Debt Service							0.00
General Journal	11/04/2019	2096		FY19 Excess fee		359.27	-359.27
Check	11/07/2019	2590	HERITAGE PINES CDD	REVENUE ACCOUNT #128033003 SERIES ...	359.27		0.00
General Journal	11/13/2019	2018		Tax Collection		3,184.51	-3,184.51
General Journal	11/21/2019	2019		Tax Collection		22,911.22	-26,095.73
General Journal	11/26/2019	2022		Tax Collection		21,542.76	-47,638.49
General Journal	12/02/2019	2020		Tax Collection		19,522.87	-67,161.36
Check	12/11/2019	2593	HERITAGE PINES CDD	REV# 128033003 SERIES 2008 US BANK	67,161.36		0.00
General Journal	12/19/2019	2031		Tax Collection		35,842.68	-35,842.68
General Journal	12/30/2019	2036		Tax Collection		6,719.49	-42,562.17
General Journal	12/30/2019	2037		Tax Collection		2,806.87	-45,369.04
Check	01/10/2020	2601	HERITAGE PINES CDD	REV# 128033003 SERIES 2008 US BANK	35,842.68		-9,526.36
General Journal	01/16/2020	2050		Tax Collection		4,159.21	-13,685.57

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Check	01/17/2020	2608	HERITAGE PINES CDD	REV# 128033003 SERIES 2008 US BANK	9,526.36		-4,159.21
Check	01/30/2020	2612	HERITAGE PINES CDD	REV# 128033003 SERIES 2008 US BANK	4,159.21		0.00
General Journal	02/18/2020	2602		Tax Collection		4,879.41	-4,879.41
Total 207.201 · Due to Debt Service					117,048.88	121,928.29	-4,879.41
Total 207.000 · Due to Other					117,048.88	121,928.29	-4,879.41
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							-205,126.33
Total 3900 · Retained Earnings							-205,126.33
361.000 · Interest Income							0.00
361.100 · Interest Income - Surplus Acct							0.00
General Journal	10/31/2019	2099		10/19 INTREST INCOME		3.22	-3.22
General Journal	10/31/2019	2100		10/19 INTREST INCOME		1.32	-4.54
General Journal	10/31/2019	2101		10/19 INTREST INCOME		8.34	-12.88
General Journal	11/29/2019	2041		INTEREST INCOME		7.21	-20.09
General Journal	11/30/2019	2042		INTEREST INCOME		2.86	-22.95
General Journal	11/30/2019	2042		INTEREST INCOME		1.18	-24.13
General Journal	12/31/2019	2039		INTEREST INCOME		14.04	-38.17
General Journal	12/31/2019	2039		INTEREST INCOME		1.18	-39.35
General Journal	12/31/2019	2039		INTEREST INCOME		2.88	-42.23
General Journal	01/31/2020	2605		01/20 INTEREST INCOME		1.18	-43.41
General Journal	01/31/2020	2605		01/20 INTEREST INCOME		2.86	-46.27
General Journal	01/31/2020	2605		01/20 INTEREST INCOME		17.41	-63.68
General Journal	02/28/2020	2612		02/20 INTEREST INCOME		15.59	-79.27
General Journal	02/28/2020	2612		02/20 INTEREST INCOME		2.62	-81.89
General Journal	02/28/2020	2612		02/20 INTEREST INCOME		1.07	-82.96
Total 361.100 · Interest Income - Surplus Acct					0.00	82.96	-82.96
Total 361.000 · Interest Income					0.00	82.96	-82.96
363.100 · Assessment Levy							0.00
General Journal	11/13/2019	2018		Tax Collection		8,965.46	-8,965.46
General Journal	11/13/2019	2018		Tax Collector Expense		182.89	-9,148.35
General Journal	11/21/2019	2019		Tax Collection		64,502.81	-73,651.16
General Journal	11/21/2019	2019		Tax Collector Expense		1,316.38	-74,967.54
General Journal	11/26/2019	2022		Tax Collection		60,650.14	-135,617.68
General Journal	11/26/2019	2022		Tax Collector Expense		1,237.76	-136,855.44
General Journal	12/02/2019	2020		Tax Collection		54,963.47	-191,818.91
General Journal	12/02/2019	2020		Tax Collector Expense		1,121.70	-192,940.61
General Journal	12/19/2019	2031		Tax Collection		100,909.24	-293,849.85
General Journal	12/19/2019	2031		Tax Collector Expense		2,059.37	-295,909.22
General Journal	12/30/2019	2036		Tax Collection		18,917.63	-314,826.85
General Journal	12/30/2019	2036		Tax Collector Expense		386.08	-315,212.93
General Journal	12/30/2019	2037		Tax Collection		7,902.30	-323,115.23
General Journal	12/30/2019	2037		Tax Collector Expense		161.27	-323,276.50
General Journal	01/16/2020	2050		Tax Collection		11,709.58	-334,986.08
General Journal	01/16/2020	2050		Tax Collector Expense		238.65	-335,224.73
General Journal	02/18/2020	2602		Tax Collection		13,737.19	-348,961.92

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	02/18/2020	2602		Tax Collector Expense		280.35	-349,242.27
Total 363.100 · Assessment Levy					0.00	349,242.27	-349,242.27
364.000 · Disposition of Fixed Assets							0.00
General Journal	11/07/2019	2094		Proceeds for surplus equipment		1,150.00	-1,150.00
Total 364.000 · Disposition of Fixed Assets					0.00	1,150.00	-1,150.00
369.100 · Misc. Income							0.00
General Journal	12/19/2019	2030		Capital credit refund from Cooperative inc CK...		680.85	-680.85
Total 369.100 · Misc. Income					0.00	680.85	-680.85
511.000 · Legislative							0.00
511.110 · Supervisor's Fees							0.00
General Journal	10/16/2019	2082		BOARD MEETING - 10/08/19	153.00		153.00
Check	10/16/2019	DD	NEIL E GOULETTE	BOARD MEETING - 10/08/19	184.70		337.70
Check	10/16/2019	DD	KATHLEEN LONERGAN	BOARD MEETING - 10/08/19	184.70		522.40
Check	10/16/2019	DD	ARTHUR RHODES	BOARD MEETING - 10/08/19	184.70		707.10
Check	10/16/2019	DD	CAROL VAUGHAN	BOARD MEETING - 10/08/19	184.70		891.80
Check	10/16/2019	DD	MICHAEL V. WALSH	BOARD MEETING - 10/08/19	184.70		1,076.50
General Journal	12/05/2019	2021		BOARD MEETING - 12/03/19	153.00		1,229.50
Check	12/05/2019	DD	NEIL E GOULETTE	BOARD MEETING - 12/03/19	184.70		1,414.20
Check	12/05/2019	DD	KATHLEEN LONERGAN	BOARD MEETING - 12/03/19	184.70		1,598.90
Check	12/05/2019	DD	ARTHUR RHODES	BOARD MEETING - 12/03/19	184.70		1,783.60
Check	12/05/2019	DD	CAROL VAUGHAN	BOARD MEETING - 12/03/19	184.70		1,968.30
Check	12/05/2019	DD	MICHAEL V. WALSH	BOARD MEETING - 12/03/19	184.70		2,153.00
General Journal	02/17/2020	2604		BOARD MEETING - 02/11/20	153.00		2,306.00
Check	02/17/2020	DD	NEIL E GOULETTE	BOARD MEETING - 02/11/20	184.70		2,490.70
Check	02/17/2020	DD	KATHLEEN LONERGAN	BOARD MEETING - 02/11/20	184.70		2,675.40
Check	02/17/2020	DD	ARTHUR RHODES	BOARD MEETING - 02/11/20	184.70		2,860.10
Check	02/17/2020	DD	CAROL VAUGHAN	BOARD MEETING - 02/11/20	184.70		3,044.80
Check	02/17/2020	DD	MICHAEL V. WALSH	BOARD MEETING - 02/11/20	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	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	2,704.16		2,704.16
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	2,704.16		5,408.32
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	2,704.16		8,112.48
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	2,704.16		10,816.64
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	2,704.16		13,520.80
Total 512.311 · Management Fees					13,520.80	0.00	13,520.80
Total 512.000 · Executive					13,520.80	0.00	13,520.80
513.000 · Financial & Administrative							0.00
513.310 · Assessment Roll Preparation							0.00
Bill	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	600.83		600.83
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	600.83		1,201.66
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	600.83		1,802.49
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	600.83		2,403.32
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	600.83		3,004.15

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 513.310 · Assessment Roll Preparation					3,004.15	0.00	3,004.15
513.312 · Dissemination Agent							0.00
Bill	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	83.34		83.34
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	83.34		166.68
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	83.34		250.02
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	83.34		333.36
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	83.34		416.70
Total 513.312 · Dissemination Agent					416.70	0.00	416.70
513.315 · Tax Collector							0.00
General Journal	11/13/2019	2018		Tax Collector Expense	182.89		182.89
General Journal	11/21/2019	2019		Tax Collector Expense	1,316.38		1,499.27
General Journal	11/26/2019	2022		Tax Collector Expense	1,237.76		2,737.03
General Journal	12/02/2019	2020		Tax Collector Expense	1,121.70		3,858.73
General Journal	12/19/2019	2031		Tax Collector Expense	2,059.37		5,918.10
General Journal	12/30/2019	2036		Tax Collector Expense	386.08		6,304.18
General Journal	12/30/2019	2037		Tax Collector Expense	161.27		6,465.45
General Journal	01/16/2020	2050		Tax Collector Expense	238.65		6,704.10
General Journal	02/18/2020	2602		Tax Collector Expense	280.35		6,984.45
Total 513.315 · Tax Collector					6,984.45	0.00	6,984.45
513.320 · Audit							0.00
Bill	01/09/2020	16815...	CARR, RIGGS & INGRAM, LLC	FY 2019 AUDIT - FIRST PAYMENT	4,500.00		4,500.00
Bill	01/29/2020	16816...	CARR, RIGGS & INGRAM, LLC	CONFIRMATION.COM FEES FOR AUDIT C...	26.00		4,526.00
Bill	02/14/2020	16826...	CARR, RIGGS & INGRAM, LLC	FY 2019 AUDIT - FINAL PAYMENT	5,259.00		9,785.00
Total 513.320 · Audit					9,785.00	0.00	9,785.00
Total 513.000 · Financial & Administrative					20,190.30	0.00	20,190.30
519.000 · Other General Goverment							0.00
519.320 · Engineering							0.00
Bill	11/13/2019	HPC1...	STROUD ENGINEERING CONSULTANTS	10/19 ENG. FEES	259.80		259.80
Bill	01/09/2020	HPC1...	STROUD ENGINEERING CONSULTANTS	11/19 ENG. FEES	334.80		594.60
Total 519.320 · Engineering					594.60	0.00	594.60
519.410 · Postage							0.00
General Journal	10/10/2019	2085		FEDEX REIMBURSMENT - CORY LAKES		4.94	-4.94
Bill	10/28/2019	6-768-...	FEDEX	9399-4241-6	7.18		2.24
Bill	10/28/2019	6-761-...	FEDEX	9399-4241-6	89.22		91.46
Bill	12/09/2019	12051...	SOUTHERN HILLS PLANTATION I	REIMBURSE FEDEX #6-849-79518	15.14		106.60
Bill	12/16/2019	6-856-...	FEDEX	6-856-57616	88.05		194.65
Bill	01/09/2020	6-862-...	FEDEX	6-862-44398	7.53		202.18
Bill	01/09/2020	6-877-...	FEDEX	6-877-75247	2.58		204.76
Bill	01/29/2020	01292...	RIVER HALL CDD	REIMBURSE FEDEX #6-903-27783	2.32		207.08
Bill	02/06/2020	020520	CORY LAKES CDD	REIMBURSE FEDEX 6-909-69368	1.86		208.94
Total 519.410 · Postage					213.88	4.94	208.94
519.411 · Telephone							0.00
Bill	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	12.50		12.50
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	12.50		25.00
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	12.50		37.50
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	12.50		50.00

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	12.50		62.50
Total 519.411 · Telephone					62.50	0.00	62.50
519.413 · Website Maintenance							0.00
Bill	02/06/2020	2020-...	STRANGE ZONE	WEBSITE MAINTENANCE AND HOSTING 0...	704.99		704.99
Total 519.413 · Website Maintenance					704.99	0.00	704.99
519.414 · ADA Website Compliance							0.00
Bill	01/16/2020	754	ADA SITE COMPLIANCE	Compliance Shield, Accessibility Policy, Tech...	199.00		199.00
Total 519.414 · ADA Website Compliance					199.00	0.00	199.00
519.440 · Rentals and Leases							0.00
Bill	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	155.00		155.00
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	155.00		310.00
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	155.00		465.00
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	155.00		620.00
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	155.00		775.00
Total 519.440 · Rentals and Leases					775.00	0.00	775.00
519.450 · Insurance							0.00
Bill	10/04/2019	9406	EGIS INSURANCE & RISK ADVISORS	FY 2020 INSURANCE PREMIUM - 10/01/19-1...	7,071.00		7,071.00
Total 519.450 · Insurance					7,071.00	0.00	7,071.00
519.470 · Printing and Binding							0.00
Bill	10/04/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/19 MGMT FEE	85.83		85.83
Bill	11/06/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/19 MGMT FEE	85.83		171.66
Bill	12/09/2019	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/19 MGMT FEE	85.83		257.49
Bill	01/09/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/20 MGMT FEE	85.83		343.32
Bill	02/06/2020	2019-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/20 MGMT FEE	85.83		429.15
Total 519.470 · Printing and Binding					429.15	0.00	429.15
519.480 · Legal Advertising							0.00
Bill	10/16/2019	00000...	TAMPA BAY TIMES	NOTICE OF FY 2020 MEETINGS - 9/29/19	138.50		138.50
Total 519.480 · Legal Advertising					138.50	0.00	138.50
519.490 · Contingencies							0.00
General Journal	10/21/2019	2102		10/19 ACCOUNT ANALYSIS FEE	54.14		54.14
General Journal	11/21/2019	2040		11/19 ACCOUNT ANALYSIS FEE	53.15		107.29
General Journal	12/19/2019	2038		12/19 ACCOUNT ANALYSIS FEE	54.42		161.71
General Journal	01/22/2020	2606		01/20 ACCOUNT ANALYSIS FEE	55.06		216.77
General Journal	02/21/2020	2611		02/20 ACCOUNT ANALYSIS FEE	56.72		273.49
Total 519.490 · Contingencies					273.49	0.00	273.49
519.540 · Annual District Filing Fee							0.00
Bill	10/28/2019	73422	DEPARTMENT OF ECONOMIC OPPORTUNITY	FY 2019/2020 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 Goverment					10,637.11	4.94	10,632.17
539.000 · Field Maintenance							0.00
539.311 · Aquatic Weed Control							0.00

Heritage Pines CDD
General Ledger
As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	11/06/2019	PI-A00...	SOLITUDE LAKE MANAGEMENT	10/19 AQUATIC WEED CONTROL	1,525.00		1,525.00
Bill	12/09/2019	PI-A00...	SOLITUDE LAKE MANAGEMENT	SPATTERDOCK TREATMENT 11/14/19 - CO...	1,195.00		2,720.00
Bill	12/09/2019	PI-A00...	SOLITUDE LAKE MANAGEMENT	11/19 AQUATIC WEED CONTROL	1,525.00		4,245.00
Bill	01/09/2020	PI-A00...	SOLITUDE LAKE MANAGEMENT	12/19 AQUATIC WEED CONTROL	1,525.00		5,770.00
Bill	01/29/2020	PI-A00...	SOLITUDE LAKE MANAGEMENT	01/20 AQUATIC WEED CONTROL	1,525.00		7,295.00
Total 539.311 · Aquatic Weed Control					7,295.00	0.00	7,295.00
539.341 · Dry Retention Pond Refurbish							0.00
Bill	10/28/2019	39967	CAROLYN NELSON	MEMORIAL TREE FOR FORMER BOARD M...	95.00		95.00
Bill	12/09/2019	49355	DOWN TO EARTH LANDSCAPE & IRRIGATION	10/19 MOWING SERVICES	4,317.60		4,412.60
Bill	12/09/2019	53142	DOWN TO EARTH LANDSCAPE & IRRIGATION	11/19 MOWING SERVICES	4,095.60		8,508.20
Bill	01/16/2020	55517	DOWN TO EARTH LANDSCAPE & IRRIGATION	IRRIGATION AND SOD EDRA #40	9,000.00		17,508.20
Bill	01/16/2020	55521	DOWN TO EARTH LANDSCAPE & IRRIGATION	12/19 MOWING SERVICES	4,267.53		21,775.73
Bill	02/14/2020	56820	DOWN TO EARTH LANDSCAPE & IRRIGATION	01/20 MOWING SERVICES	4,860.59		26,636.32
Total 539.341 · Dry Retention Pond Refurbish					26,636.32	0.00	26,636.32
539.430 · Street Lighting							0.00
Bill	11/13/2019	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 11/06/19	1,461.92		1,461.92
Bill	11/13/2019	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 11/04/19	392.66		1,854.58
Bill	12/16/2019	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 12/05/19	1,461.92		3,316.50
Bill	12/16/2019	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 12/03/19	392.66		3,709.16
Bill	01/16/2020	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 01/08/2020	1,450.12		5,159.28
Bill	01/16/2020	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 01/08/2020	391.80		5,551.08
Bill	02/07/2020	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 02/07/2020	1,450.12		7,001.20
Bill	02/14/2020	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 02/05/2020	391.80		7,393.00
Total 539.430 · Street Lighting					7,393.00	0.00	7,393.00
539.431 · Irrigation of Pond Banks							0.00
Bill	12/09/2019	103119	HERITAGE PINES COMMUNITY ASSOCIATION,INC	10/19 RECLAIMED WATER	1,437.14		1,437.14
Bill	01/09/2020	113019	HERITAGE PINES COMMUNITY ASSOCIATION,INC	11/19 RECLAIMED WATER	1,894.32		3,331.46
Bill	01/29/2020	123119	HERITAGE PINES COMMUNITY ASSOCIATION,INC	12/19 RECLAIMED WATER	2,255.75		5,587.21
Bill	02/06/2020	013120	HERITAGE PINES COMMUNITY ASSOCIATION,INC	01/20 RECLAIMED WATER	848.67		6,435.88
Bill	02/06/2020	012420	REGAL PINES VILLAGE INC.	% PAYMENT OF WATER IN EDRA #36 IN R...	1,180.11		7,615.99
Total 539.431 · Irrigation of Pond Banks					7,615.99	0.00	7,615.99
Total 539.000 · Field Maintenance					48,940.31	0.00	48,940.31
TOTAL					**1,270,082.80**	**1,270,082.80**	**0.00**

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
INVOICES

Cory Lakes CDD

INVOICE

2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone 561.571.0010 Fax 561.571.0013

DATE: 5-Feb-2020
INVOICE # 020520
FOR: *FedEx Reimbursement*

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

DESCRIPTION	AMOUNT
Reimburse FedEx #6-909-69368	$ 1.86
519.410 001	
TOTAL	$ 1.86

Make all checks payable to Cory Lakes CDD

FedEx

Invoice Number	Invoice Date	Account Number	Page
6-909-69368	Jan 28, 2020		1 of 3

FedEx Tax ID: 71-0427007

Billing Address:
CORY LAKES CDD
WRATHELL HUNT ASSC
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Shipping Address:
CORY LAKES CDD
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Invoice Questions?
Contact FedEx Revenue Services
Phone: 800.645.9424
M-F 7-5 (CST)
Internet: fedex.com/usgovt

Invoice Summary

FedEx Express Services

Total Charges	USD	$38.45
TOTAL THIS INVOICE	**USD**	**$38.45**

Other discounts may apply.

JAN 31 2020

1513050

1

HP - 1.86
PW - 1.86
SHPI - 1.86
WL - 1.86

Detailed descriptions of surcharges can be located at fedex.com

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

Invoice Number	Invoice Amount	Account Number
6-909-69368	USD $38.45	

Remittance Advice

Your payment is due by Mar 13, 2020

690969368800000384552508954100000000000000000384550

0002104 01 AV 0.386 **AUTO T1 1 1027 33431-855643 -C01-P02106-I1

CORY LAKES CDD
WRATHELL HUNT ASSC
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

FedEx
P.O. Box 371461
Pittsburgh PA 15250-7461

60001270035012

1027-01-00-0002104-0002-0004496

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jan 21, 2020 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref.#2:**
Payor: Shipper **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.25% to this shipment.
- Distance Based Pricing, Zone 2

		Sender	Recipient		
Automation	INET				
Tracking ID	777570387261	Amanda Schewe	Kathy Vemeyer		
Service Type	FedEx Priority Overnight	Cory Lakes CDD	2300 Glades Rd		
Package Type	FedEx Envelope	10441 Cory Lake Drive	BOCA RATON FL 33431 US		
Zone	02	TAMPA FL 33647 US			
Packages	1				
Rated Weight	N/A				
Delivered	Jan 22, 2020 09:58				
Svc Area	A1	Transportation Charge			6.89
Signed by	D.SINGLETON	Fuel Surcharge			0.48
FedEx Use	000000000/71279/_	**Total Charge**		**USD**	**$7.37**

Shipper Subtotal **USD** **$7.37**

Ship Date: Jan 17, 2020 **Cust. Ref.:** Cory - Meeting File **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.25% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33966 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

		Sender	Recipient		
Automation	INET				
Tracking ID	777196973797	CleoAdams	Daphne Gillyard		
Service Type	FedEx Standard Overnight	WrathellHuntAssoc.	Wrathell, Hunt & Associates		
Package Type	Customer Packaging	9220 Bonita Beach RD	2300 Glades Road		
Zone	02	BONITA SPRINGS FL 34135 US	BOCA RATON FL 33431 US		
Packages	1				
Rated Weight	4.0 lbs, 1.8 kgs				
Delivered	Jan 21, 2020 09:25				
Svc Area	A1	Transportation Charge			7.04
Signed by	D.GILLYAR	Fuel Surcharge			0.49
FedEx Use	000000000/127469/_	**Total Charge**		**USD**	**$7.53**

FedEx® Billing Online

FedEx Billing Online allows you to efficiently manage and pay your FedEx invoices online. It's free, easy and secure. FedEx Billing Online helps you streamline your billing process. With all your FedEx shipping information available in one secure online location, you never have to worry about misplacing a paper invoice or sifting through reams of paper to find information for past shipments. Go to fedex.com to sign up today!

Ship Date: Jan 21, 2020 **Cust. Ref.:** Cory Lakes **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.25% to this shipment.
- Distance Based Pricing, Zone 2

		Sender	Recipient	
Automation	INET			
Tracking ID	777569628392	Nicole Parisi	Jim Mitchell	
Service Type	FedEx Priority Overnight	Wrathell, Hunt & Associates, L	Florida Community Bank	
Package Type	FedEx Envelope	2300 GLADES ROAD	2325 Vanderbilt Beach Road	
Zone	02	BOCA RATON FL 33431 US	NAPLES FL 34109 US	
Packages	1			
Rated Weight	N/A			
Delivered	Jan 22, 2020 09:52			
Svc Area	A2	Transportation Charge		6.89
Signed by	X.DEUSHARM	Fuel Surcharge		0.48
FedEx Use	000000000/71279/_	**Total Charge**	**USD**	**$7.37**

Ship Date: Jan 21, 2020 **Cust. Ref.:** CL,HP, PW, SHP1, WL **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.25% to this shipment.
- Distance Based Pricing, Zone 7

		Sender	Recipient	
Automation	INET			
Tracking ID	777569717229	Nicole Parisi	U.S Bank, N.A.-CDD	
Service Type	FedEx Standard Overnight	Wrathell, Hunt & Associates, L	Lockbox Services-12-2657	
Package Type	FedEx Envelope	2300 GLADES ROAD	EP-MN-01LB	
Zone	07	BOCA RATON FL 33431 US	SAINT PAUL MN 55108 US	
Packages	1			
Rated Weight	N/A			
Delivered	Jan 22, 2020 09:19			
Svc Area	A1	Transportation Charge		8.67
Signed by	C.SCHWARTZ	Fuel Surcharge		0.61
FedEx Use	000000000/51848/_	**Total Charge**	**USD**	**$9.28**

Ship Date: Jan 23, 2020 **Cust. Ref.:** Cory Lakes CDD **Ref.#2:**
Payor: Third Party **Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 7.25% to this shipment.
- Distance Based Pricing, Zone 2

		Sender	Recipient	
Automation	INET			
Tracking ID	777590502373	Chuck Adams	Wendy Darby	
Service Type	FedEx Standard Overnight	WHA	Cory Lakes CDD	
Package Type	FedEx Envelope	2300 GLADES ROAD	10441 CORY LAKE DR	
Zone	02	BOCA RATON FL 33431 US	TAMPA FL 33647 US	
Packages	1			
Rated Weight	N/A			
Delivered	Jan 24, 2020 12:33			
Svc Area	A2	Transportation Charge		6.45
Signed by	B.MADISON	Fuel Surcharge		0.45
FedEx Use	000000000/51843/_	**Total Charge**	**USD**	**$6.90**

Third Party Subtotal	**USD**	**$31.08**
Total FedEx Express	**USD**	**$38.45**

HERITAGE PINES
Country Club Community

Statement

11524 Scenic Hills Blvd.
Hudson, FL 34667
(727) 861-7784

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

HPCCDD	Jan 31/20
MEMBER	DATE

AMOUNT PAID $ 3,104.42

>---- *PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT* ----

DATE	REF NO	DESCRIPTION	AMOUNT	SVC/GRAT	TAX	TOTAL
		Balance Forward				4,150.07
Jan 21/20		Personal- Check- On Account				-1,894.32
Jan 30/20		CLUB	848.67	0.00	0.00	848.67
			848.67	0.00	0.00	3,104.42

539.431
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CREDIT BOOK	CURRENT BAL.	30 DAYS BAL.	60 DAYS BAL.	90 DAYS BAL.	AMOUNT DUE
0.00	848.67	2,255.75	0.00	0.00	3,104.42

HERITAGE PINES COMMUNITY ASSN

Please retain copies of all club charges throughout the month.
Copies of original signed receipts must be requested within 60 days.
DO NOT COMBINE Club Charges with your HOA/Village Fees.

SERVICES BRANCH
OMER INFORMATION &
ERVICE 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

HERITAGE PINES COMMUNITY ASSOCIATION

Service Address: **18801 GRAND CLUB DR**

Bill Number: 12971634
Billing Date: 1/22/2020
Billing Period: 12/8/2019 to 1/9/2020

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 Jan. 1, 2020.
Please visit bit.ly/pcurates for additional details.

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Reclaim	13349042	12/8/2019	309942	1/9/2020	321828	32	11886

Usage History

	Reclaimed
January 2020	11886
December 2019	31593
October 2019	26531
September 2019	20738
August 2019	16283
July 2019	12425
June 2019	16925
May 2019	35495
April 2019	30215
March 2019	23153
February 2019	15758
January 2019	6564

Transactions

Previous Bill		10,741
Payment 1/6/2020		-10,741
Balance Forward		0
Current Transactions		
Reclaimed		
Reclaimed	11,886 Thousand Gals X $0.34	4,041
Total Current Transactions		4,041
TOTAL BALANCE DUE		**$4,041.**

On 12/10/2019, the Pasco County BOCC approved a 2% increase to the existing water and wastewater rates to assist with the purchase of the Aqua Utility System. The increase will go into effect on 1/1/2020. For more information: bit.ly/pcurates.

EDD - 8120-70 - 3192.57
GL# 8120-80- 848.47. 21%
Price Approved$ 4041.24 CDD
Dept Mgr Approval
Date
GM Approval
Date 1.25.20
CR Approval
Date 1/30/20

Statement

REGAL PINES VILLAGE INC.

A Village of Heritage Pines
11524 Scenic Hills Blvd
Hudson FL 34667
727.861.7784

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

JAN 30 2020

CDD	Jan 24/20
MEMBER	DATE

AMOUNT PAID $ 1,180.11

>---- *PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT* ----<

DATE	REF NO	DESCRIPTION	AMOUNT	SVC/GRAT	TAX	TOTAL
		Balance Forward				928.88
Jan 23/20		HOA	251.23	0.00	0.00	251.23

REMINDER NOTICE!

All payments are due by the 15th of each month and will be considered late after the 20th.

To avoid a $25.00 late fee please by before the 20th of each month.

If you feel you have received this in error or if you have any questions, please call Terri, 727.861.7784 Ext.#11.

Thank You.

539.431
001

			251.23	0.00	0.00	1,180.11

GR IRR. WATER

CDD	1,180.11
MEMBER	AMOUNT DUE

REGAL PINES VILLAGE of

Thank you, if you have any questions please contact Terri @ the front desk

Date of Reading	Map #	Meter #	Village #	Village Name	Management Company	Current Meter Reading	Previous Meter Reading	Total Gallons Used	Balance Due divided by 1000 x .65	Balance Forward	Total Amount Due	Current Amount Billed
01/23/20	16	ERDA 36	20	**Regal Pines**	**CDD/ERDA 36**	1815550	0	1815550	$ 1,180.11	$0.00	$ 1,180.11	$ 1,180.11
TOTALS									**$ 1,180.11**	**$0.00**	**$ 1,180.11**	$ 1,180.11

01/23

18155504

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
29-10016

407 0 1

HERITAGE PINES CDD
Service Address: **EFFLUENT - VILL 13**
Bill Number: 10272064
Billing Date: 3/23/2018
Billing Period: 1/26/2018 to 2/26/2018

Account #	Customer #
0975200	01332995

Please use the 15-digit number below when making a payment through your bank

097520001332995

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Reclaim	13595221	1/26/2018	35170	2/26/2018	35597	31	427

Usage History

	Reclaimed
February 2018	427
January 2018	245
December 2017	587
November 2017	974
October 2017	1090
September 2017	551
August 2017	679
July 2017	451
June 2017	458
May 2017	880
April 2017	710

Transactions

Previous Bill		154.35
Payment 3/12/2018		-154.35 CR
Balance Forward		0.00
Current Transactions		
Reclaimed		
Reclaimed	427 Thousand Gals X $0.63	269.01
Total Current Transactions		269.01
TOTAL BALANCE DUE		**$269.01**

Conserve water and check for leaks to prevent wasting water and money. Please visit www.PascoCountyUtilities.com for conservation tips.

Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

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

Account #	0975200
Customer #	01332995
Balance Forward	0.00
Current Transactions	269.01
Total Balance Due	**$269.01**
Due Date	**4/9/2018**

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

The Total Due will be electronically transferred on 04/09/2018.

HERITAGE PINES CDD
11524 SCENIC HILLS BOULEVARD
HUDSON FL 34667

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

01332995009752005102720642000026901 4

Strange Zone, Inc.

260 NW 67th Street
Apt. 108
Boca Raton, FL 33487

Invoice

Date	Invoice #
03/01/2020	2020-0013

Bill To
Heritage Pines CDD C.O: Daphne Gillyard 2300 Glades Road, Suite 410W Boca Raton, FL 33431

FEB 05 2020

Description	Amount
Website maintenance + Hosting (Yearly Contract) March 2020 to March 2021 Maintenance includes posting of minutes, meeting agendas, audits, scheduled meetings, budgets, general documents, and any other content update needed. Creation of new pages will be a separate fee of $50/ Page. Please allow up to 48 hours for updates to be posted. Hosting service includes 5 e-mail accounts with 2GB of space for each account.	600.00
Domain Name (Registration/Renewal)	35.00
SSL Certificate (Purchase/Renewal)	69.99
519.413 001	
Total	$704.99

Wrathell, Hunt & Associates, LLC
2300 Glades Rd.
Suite 410W
Boca Raton, FL 33431

Invoice

Date	Invoice #
2/1/2020	2019-0874

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	

Building client relationships one step at a time ...

Total $3,641.66

Down to Earth
Maitland Branch
2701 Maitland Center Pkwy.
Suite 200
Maitland FL 32751
(321) 263-2700

DOWN TO EARTH
LANDSCAPE & IRRIGATION

January 2020
Invoice #56820

Customer
HERITAGE PINES CDD 9220 BONITA BEACH RD SUITE 214 BONITA SPRINGS FL 34135 ADAMSC@WHHASSOCIATES.COM

FEB 07 2020

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001

Project/Job	Invoice Date	Due Date	Terms	PO #
CDD MAINTENANCE EXPENSES JANUARY 2020	1/31/2020	3/1/2020	Net 30	

Item	Qty	Rate	Amount
LABOR PER HOUR **Description:** TORO 4000 OPERATOR INCLUDING WEED EAT TORO 4000 HOURS, DECEMBER 275.5, JANUARY 338.5, HOURS RUN 63	70.5	$20.00	$1,410.00
LABOR PER HOUR **Description:** TORO Z MOWER OPERATOR INCLUDING WEED EAT TORO Z MOWER HOURS, DECEMBER 1089.1, JANUARY 1101, HOURS RUN 11.9	25	$20.00	$500.00
EQUIPMENT PARTS **Description:** MACHINERY MAINTENANCE- REPLACE DECK BELT/ GREASE/SAFETY CHECK ON Z MOWER. GREASE ALL LUBE POINTS/ REMOVE COVERS AND CLEAN DECKS/SAFETY CHECK ON TORO 4000.	1	$117.00	$117.00
Technician **Description:** MACHINERY MAINTENANCE LABOR	3.5	$25.00	$87.50
FUEL USAGE **Description:** DIESEL FUEL COST TORO 4500 AND TORO 4000	82.8	$3.45	$285.66
FUEL USAGE **Description:** GAS FUEL COST Z MOWER	9	$2.67	$24.03
LABOR PER HOUR **Description:** SPRAYING BEDS IN RETENTIONS	21	$20.00	$420.00
LABOR PER HOUR **Description:** CLEAN DRAINS/WEEDEAT/ RAKING WASTE AREAS	89.5	$20.00	$1,790.00
2.5 GAL ROUNDUP CONCENTRATE **Description:** FOUR GALLONS TOTAL	4	$24.60	$98.40
LABOR PER HOUR **Description:** PALEO PARK	2	$20.00	$40.00

Down to Earth
Maitland Branch
2701 Maitland Center Pkwy.
Suite 200
Maitland FL 32751
(321) 263-2700

DOWN TO EARTH
LANDSCAPE & IRRIGATION

January 2020
Invoice #56820

Item	Qty	Rate	Amount
IRRIGATION LABOR **Description:** IRRIGATION CHECKS IN RETENTION AREAS	4	$22.00	$88.00

Subtotal	$4,860.59
Payments/Credits	$0.00
Balance Due	**$4,860.59**

Payment terms are net 30 days, with late payments 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.

DRY RETENTION MOWING / MAINT

CDD Man Hours Back-up Jan-20

	Scott - Mechanic Burden Rate $25.00			Greg Rate - $ 20.00			Bill Rate - $20.00				Dave G - Irrigation Rate - $22.00		OTHER JOBS Rate - $20.00					Chris/Jason - Supervisor Rate - $30.00			
DAY	4000	Zmow		4000	WE	Spray	Zmow	WE	4000	Paleo	Heads	Repairs	Rake	Drains	WE	Other	Till	Till	Spray	WE	Other
1						3															
2				6									2								
3				2		4															
4																					
5																					
6				3.5										12							
7				3									2								
8																					
9							3.5				2										
10	2						3.25														
11																					
12																					
13				6									2								
14				6			3.25														
15				3.5																	
16				5			3							10							
17		1.5												8							
18																					
19																					
20				6				3					2	12.5							
21				6				2.75			2			6							
22						2				2											
23				8				3.5						15.5							
24				6				2.75													
25																					
26																					
27													2	15.5							
28																					
29																					
30				2		6			4												
31						6			3.5												
	2	1.5	0	63	0	21	13	12	7.5	2	4	0	10	79.5	0	0	0	0	0	0	0

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

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 **02/07/2020**
Amount Due **1,450.12**
Current Charges Due **02/28/2020**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

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

Comparative Usage Information

Period	Days	Average kWh 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.

539.430
001

Previous Balance		1,450.12
Payment	1,450.12CR	
Balance Forward		0.00
Light Energy Charge	188.22	
Light Support Charge	126.86	
Light Maintenance Charge	180.07	
Light Fixture Charge	214.12	
Light Fuel Adj 6,396 KWH @ 0.03350	214.27	
Poles(QTY 103)	513.00	
FL Gross Receipts Tax	13.58	
Total Current Charges		1,450.12
Total Due Please Pay		1,450.12

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

FEB 18 2020

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

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 **02/05/2020**
Amount Due **391.80**
Current Charges Due **02/25/2020**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

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

Comparative Usage Information

Period	Days	Average kWh 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		391.80
Payment	391.80CR	
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 @ 0.03350	15.78	
Poles(QTY 25)	91.50	
FL Gross Receipts Tax	0.77	
Total Current Charges		391.80
Total Due Please Pay		391.80

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

539.430
601

FEB 11 2020

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

10

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 11, 2020 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

Present at the meeting were:

Kathleen Lonergan	Chair
Neil Goulette	Vice Chair
Michael Walsh	Assistant Secretary
Arthur Rhodes	Assistant Secretary
Carol Vaughan	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Tim Gatz	Golf Superintendent
Herb Hurley	General Manager
Cathleen Westphal	Resident
Al Velasquez	Resident
Debbie Collingsly	Resident
Joyce Welsh	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, in person.

SECOND ORDER OF BUSINESS **Public Comments: Agenda Items [3 minutes per person]**

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS **Acceptance of Unaudited Financial Statements as of December 31, 2019**

Mr. Adams presented the Unaudited Financial Statements as of December 31, 2019. The following coding error in the General Ledger would be corrected:

Page 2: Move "$8,413" from "Dry retention pond refurbishment/planting" line item to "Retention pond mowing/weed control" line item

Mr. Adams stated the December invoice was processed in mid-January and the January invoice was processed last week. He responded to questions regarding the streetlighting invoice, December invoices processed in January and changing the CDD meeting dates.

On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the Unaudited Financial Statements as of December 31, 2019, as amended, were accepted.

FOURTH ORDER OF BUSINESS **Approval of December 3, 2019 Regular Meeting Minutes**

Ms. Lonergan presented the December 3, 2019 Regular Meeting Minutes. The following changes were made:

Lines 42 and 117: Change "Goulette" to "Walsh"

Lines 43: Change "He" to "Mr. Rhodes"

Line 119: Insert "rocks" after "riprap"

On MOTION by Mr. Rhodes and seconded by Mr. Goulette, with all in favor, the December 3, 2019 Regular Meeting Minutes, as amended, were approved.

- **To Do List of Action Items**

Item 1: Change "Lonergan" to "Vaughan" and "Walsh" to "Gatz"

Items 2 and 4: Completed

Item 3: Ongoing

New Item: "Revisit potential meeting times when approving the Fiscal Year 2021 Annual Schedule."

Items from Last Meeting: All completed.

Mr. Heath would prepare a scope of work, which would be reviewed by Mr. Goulette and Mr. Adams. If approved, the activity would take place between meetings and a report would be presented at the next meeting.

A "Completed" section would be added to the To Do List, including the date the item was moved to "Completed". "Completed" items would remain on the List for one year after the date it was moved to "Completed".

FIFTH ORDER OF BUSINESS **Assignment of Duties/Board Member Reports**

A. Golf Course Surrounding Areas: *Supervisor Goulette (West), Supervisor Walsh (East)*

Mr. Goulette reported the following:

- Forms were not yet pulled for Hole #2, where a drain was repaired a few months ago. Mr. Gatz would look into it.
- Hole #5 should be inspected to determine if drains can be installed.

Mr. Gatz stated nothing was done because the water was so high. Another box may be added to Hole #9. Regarding Pond #36 maintenance, Mr. Gatz stated there was still a lot of dirt in the drain, which would continue being an issue.

Mr. Walsh reported the following:

- The water was finally receding; several areas should be inspected before the rainy season commences.

Regarding EDRA #33, Mr. Gatz stated the grass was low enough to be mowed. As long as water levels remained unchanged, the area would be maintained; it was on Gary's to do list. Asked if EDRA#33 should be included on the To Do list, Mr. Gatz stated it was the Board's decision; however, one person pressure washes everything and he would get to it. Regarding whether the wall on Scenic View would be cleaned, Mr. Gatz stated there was no access.

- The plant beds and sod at Pond #40 looked good.

Mr. Walsh asked about any recommendations for reducing the size of the sand bottoms.

Discussion ensued regarding weeds, EDRA #30, plant bed maintenance, areas that need mulch and whether mulching was in the landscape maintenance contract. Ms. Lonergan stated, if mulch was in the contract, Mr. Gatz should obtain pricing and present it the next meeting.

Ms. Cathleen Westphal, a resident, felt that something should be done about Hole #14, or EDRA#39, because the grass was overgrown and the vegetation was taking over her lawn. Mr. Gatz stated the area is not mowed frequently, as it is difficult to access but, as the water recedes, there would be more maintenance opportunities. Mr. Gatz would inspect the area.

B. Finance Matters and Negotiations: *Supervisor Rhodes*

Mr. Rhodes stated the audit was underway and would be presented at the next meeting.

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

Ms. Vaughan stated that additional mulch was applied in Paleo Park and she recently conferred with Mr. Gatz about diverting a resident's home drainage from Paleo Park to another drainage area. To solve the issue, Mr. Gatz proposed running a 4" drain line from the homeowner's gutters, digging a trench and running it into Pond #15A. Discussion ensued regarding using public funds on private property and other options to remedy the drainage issue. Mr. Gatz would explore erecting a structure on CDD property to take the drain line to #15A and present his findings at the next meeting.

SIXTH ORDER OF BUSINESS **Staff Reports**

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

There being no report, the next item followed.

B. District Engineer: *Stroud Engineering Consultants*

- **Update: Drainage Review**

Mr. Adams stated there was no report other than the activity update distributed earlier.

Mr. Goulette noted that the District Engineer had not attended the last three meetings and suggested, if he is no longer available, hiring another District Engineer who could attend meetings. Mr. Adams would relay the information to the District Engineer.

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

Mr. Adams stated that audit would be presented at the next meeting.

- **NEXT MEETING DATE: April 14, 2020 at 2:00 P.M.**
  - **QUORUM CHECK**

SEVENTH ORDER OF BUSINESS **Audience Comments: Non-Agenda Items [3 minutes per person]**

Mr. Al Velasquez, a resident, stated, a few years ago, new lighting was installed in his village and asked for the procedure to request more lighting. Mr. Goulette gave a brief history of streetlight installation in the different villages, commented that some residents refused new lighting because they did not like bright lights shining into their homes through the windows. Currently, there were no plans to install new lighting in the villages. Discussion ensued regarding lighting costs, leasing the light poles, a transformer and borings. Mr. Goulette would visit Mr. Velasquez's village to determine if additional streetlights are needed.

Ms. Debbie Collingsly, a resident, asked about the reclaimed water reimbursement. Mr. Adams stated the checks for Regal Pines were processed; she should receive a check shortly.

Ms. Westphal stated, when she moved in a year ago, the grass at Hole #14 was flat but, at some point, it was over-seeded, which caused an overgrowth of clover that was taking over her lawn. She felt that every effort should be made to get the area back to how it was when she moved in. Mr. Goulette stated, if a mower gets stuck while mowing, it would bring additional cost to the CDD; a number of retention areas are not mowed because the water table is still high. Mr. Gatz would monitor the area and, if it was dry, he would have it mowed as much as possible without getting the mowers stuck.

Ms. Joyce Welsh, a resident, stated all of the lights that were installed have a lamp of a certain size and are all perfect, except for one at the very end of Scenic Hills Boulevard, where there is a tall pole with a tiny lantern. The consensus was to have the light pole inspected, contact the power company and ask for it to be changed.

EIGHTH ORDER OF BUSINESS Supervisors' Requests

Mr. Goulette commented that he looked forward to discussions about what to do about the District Engineer and asked if there were any Sunshine Law restrictions on Supervisors speaking with other management companies or other CDDs. Mr. Adams replied that there were no restrictions, as long as it involves only one Supervisor.

Ms. Lonergan asked if there were any issues with Supervisors serving on both the CDD Board and on the HOA Board of Directors. Mr. Adams stated, although there are no legal restrictions, he would not recommend a Supervisor holding seats on both because there is a strong tendency to discuss CDD business in an HOA or neighborhood setting, which could create be a Sunshine Law violation.

NINTH ORDER OF BUSINESS Adjournment

There being nothing further to discuss, the meeting adjourned.

On MOTION by Ms. Vaughan and seconded by Mr. Walsh, with all in favor, the meeting adjourned at 2:45 p.m.

_____ _____

Secretary/Assistant Secretary Chair/Vice Chair

HERITAGE PINES CDD

TO DO ACTION ITEMS LIST

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	12.03.19	Ms. Vaughn and Mr. Gaetz to confer with a homeowner who installed downspouts aimed at Paleo Park to reach a consensus on how to resolve the matter.	ONGOING	
2	12.03.19	Per Mr. Rhodes, going forward, Mr. Adams to send copies of engagement letters and other CDD communications to all Supervisors.	ONGOING	
3	02.11.20	Revisit potential meeting times when approving the Fiscal Year 2021 Annual Schedule.	ONGOING	
4	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	
5	02.11.20	Mr. Gatz to look into forms not yet pulled for Hole #2, where a drain was repaired a few months ago.	ONGOING	
6	02.11.20	Hole #5 to be inspected to determine if drains can be installed.	ONGOING	
7	02.11.20	Golf Course: Several areas should be inspected before the rainy season commences.	ONGOING	
8	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.	ONGOING	
9	02.11.20	If mulch was in the landscape contract, Mr. Gatz to obtain pricing and present it the next meeting.	ONGOING	
10	02.11.20	Mr. Gatz would inspect Hole #14, or EDRA#39, where the grass was overgrown and the vegetation was taking over a resident's lawn.	ONGOING	
11	02.11.20	Mr. Gatz to explore erecting a structure on CDD property to take the drain line to #15A and present his findings at the next meeting.	ONGOING	
12	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	
13	02.11.20	Mr. Goulette to visit Mr. Velasquez's village to determine if additional streetlights are needed.	ONGOING	
14	02.11.20	Mr. Gatz to monitor the area by Hole #14 and have it mowed as much as possible, if it was dry.	ONGOING	
15	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.	ONGOING	

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. (WREC) 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

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

12C

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2019/2020 MEETING SCHEDULE

LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 8, 2019	Regular Meeting	2:00 PM
December 3, 2019	Regular Meeting	2:00 PM
February 11, 2020	Regular Meeting	2:00 PM
April 14, 2020	Telephonic Public Meeting	2:00 PM
June 9, 2020	Regular Meeting	2:00 PM
July 14, 2020	Regular Meeting	2:00 PM
September 8, 2020	Public Hearing & Regular Meeting	2:00 PM