

HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

April 19, 2022

BOARD OF SUPERVISORS

REGULAR MEETING

AGENDA

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

April 12, 2022

Board of Supervisors
Heritage Pines Community Development District

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

Dear Board Members:

The Board of Supervisors of the Heritage Pines Community Development District will hold a Regular Meeting on April 19, 2022 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667. The agenda is as follows:

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Public Comments: Agenda Items [3 minutes per person]
4. Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2021, Prepared by Carr, Riggs & Ingram, LLC
5. Consideration of Resolution 2022-02, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2021
6. Consideration of Resolution 2022-03, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
7. Consideration of Stroud Engineering Consultants Proposal for Stormwater Management Needs Analysis
8. Update: Drainage Issues
9. Continued Discussion: General Election Process
10. Update: Status of Contract Negotiations with Down To Earth
11. Discussion: Results of Pipe Inspection Performed on March 16, 2022
12. Acceptance of Unaudited Financial Statements as of February 28, 2022

13. Approval of February 15, 2022 Regular Meeting Minutes

- To Do Action Items List

14. 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 21, 2022 at 2:00 P.M.

- QUORUM CHECK

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

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

16. Supervisors' Requests

17. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 229 774 8903

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

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**Heritage Pines Community
Development District**

FINANCIAL STATEMENTS

September 30, 2021



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

INDEPENDENT AUDITORS' REPORT

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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Heritage Pines Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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, 2021, 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 10, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 10, 2022

Management's Discussion And Analysis

Heritage Pines Community Development District Management's Discussion and Analysis

Our discussion and analysis of the Heritage Pines Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- At September 30, 2021, the assets of the District exceeded its liabilities by approximately \$3.3 million.
- During the fiscal year ended September 30, 2021, the District collected assessments in the General Fund totaling \$336,464.

USING THE ANNUAL REPORT

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

Reporting the District as a Whole

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

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

Heritage Pines Community Development District Management’s Discussion and Analysis

Reporting the District’s Most Significant Funds

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

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

THE DISTRICT AS A WHOLE

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

<i>September 30,</i>	2021	2020	Change
Assets			
Current and other assets	\$ 489,234	\$ 388,251	\$ 100,983
Capital assets, net	2,850,031	3,339,650	(489,619)
Total assets	\$ 3,339,265	\$ 3,727,901	\$ (388,636)
Liabilities			
Current liabilities	\$ 19,230	\$ 17,421	\$ 1,809
Total liabilities	19,230	17,421	1,809
Net position			
Net investment in capital assets	2,850,031	3,339,650	(489,619)
Unrestricted	470,004	370,830	99,174
Total net position	3,320,035	3,710,480	(390,445)
Total liabilities and net position	\$ 3,339,265	\$ 3,727,901	\$ (388,636)

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

During the fiscal year ended September 30, 2021, total assets decreased by approximately \$389,000 from the prior fiscal year, while total liabilities did not change significantly. The decrease in assets was primarily a result of current year depreciation on capital assets.

Heritage Pines Community Development District Management's Discussion and Analysis

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

<i>For the year ended September 30,</i>	2021	2020	Change
Revenue:			
Program revenue:			
Charges for services	\$ 336,464	\$ 509,838	\$ (173,374)
Grants and contributions	-	903	(903)
General revenue:			
Interest and other revenue	55	2,719	(2,664)
Total revenue	336,519	513,460	(176,941)
Expenses:			
General government	90,473	83,693	6,780
Maintenance and operations	636,491	675,319	(38,828)
Interest	-	5,640	(5,640)
Total expenses	726,964	764,652	(37,688)
Change in net position	(390,445)	(251,192)	(139,253)
Net position, beginning of year	3,710,480	3,961,672	(251,192)
Net position, end of year	\$ 3,320,035	\$ 3,710,480	\$ (390,445)

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

During the fiscal year ended September 30, 2021, total revenue and expenses decreased by approximately \$177,000 and \$38,000 from the prior fiscal year, respectively. The decrease in revenue is primarily due to a decrease in budgeted assessments in the current year. The decrease in expenses is primarily due to fewer pond maintenance charges in the current year. The overall result was a \$390,445 decrease in net position for fiscal year 2021.

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 \$470,000, which is an increase over last year's balance that totaled approximately \$371,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2021, the District collected assessments in the General Fund totaling \$336,464.

The overall increase in fund balance for the year ended September 30, 2021 totaled approximately \$99,000.

Heritage Pines Community Development District Management's Discussion and Analysis

CAPITAL ASSET ADMINISTRATION

Capital Assets

At September 30, 2021, the District had approximately \$2.9 million invested in capital assets (net of accumulated depreciation). This amount represents a decrease of approximately \$490,000 from the fiscal year 2020 total.

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

<i>September 30,</i>	2021	2020	Change
Land	\$ 388,125	\$ 388,125	\$ -
Capital assets being depreciated	12,100,974	12,100,974	-
Total, prior to depreciation	12,489,099	12,489,099	-
Accumulated depreciation	(9,639,068)	(9,149,449)	(489,619)
Net capital assets	\$ 2,850,031	\$ 3,339,650	\$ (489,619)

More information about the District's capital assets is presented in Note 6 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 21.

The District experienced favorable variances in revenues and expenditures as compared to the budget in the amount of \$648 and \$48,526, respectively. The variance in expenditures occurred primarily due to budgeted pond maintenance 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 2022 were established to provide for the operations of the District.

Heritage Pines Community Development District Management's Discussion and Analysis

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

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

<i>September 30,</i>	2021
	Governmental Activities
Assets	
Cash and cash equivalents	\$ 470,774
Investments	2,644
Accounts receivable	1,099
Utility deposits	14,717
Capital assets:	
Not being depreciated	388,125
Depreciable, net	2,461,906
Total assets	3,339,265
Liabilities	
Accounts payable	19,230
Total liabilities	19,230
Net position	
Net investment in capital assets	2,850,031
Unrestricted	470,004
Total net position	\$ 3,320,035

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

Heritage Pines Community Development District Statement of Activities

For the year ended September 30,

2021

Functions/Programs	Expenses	Charges for Services	Program Revenue Operating Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Changes in Net Position
Primary government:					
Governmental activities:					
General government	\$ (90,473)	\$ 128,256	\$ -	\$ 37,783	
Maintenance and operations	(636,491)	208,208	-	(428,283)	
Total governmental activities	\$ (726,964)	\$ 336,464	\$ -		(390,500)
General revenues					
Interest					55
Change in net position					(390,445)
Net position - beginning of year					3,710,480
Net position - end of year					\$ 3,320,035

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

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

September 30,

2021

	General Fund
Assets	
Cash and cash equivalents	\$ 470,774
Investments	2,644
Accounts receivable	1,099
Utility deposits	14,717
<hr/>	
Total assets	\$ 489,234
<hr/>	
Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 19,230
Total liabilities	19,230
<hr/>	
Fund balances	
Nonspendable	14,717
Committed for:	
Disaster recovery	175,000
Future mower replacement	70,000
Working capital	150,000
Unassigned	60,287
Total fund balances	470,004
<hr/>	
Total liabilities and fund balances	\$ 489,234
<hr/>	

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**

<u>September 30,</u>	<u>2021</u>
Total fund balances, governmental funds	\$ 470,004
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.	2,850,031
Total net position - governmental activities	<u>\$ 3,320,035</u>

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

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

For the year ended September 30,

2021

	General Fund
Revenue	
Assessments	\$ 336,464
Interest	55
Total revenue	336,519
 Expenditures	
Current:	
General government	90,473
Maintenance and operations	146,872
Total expenditures	237,345
Excess of revenue over expenditures	99,174
Fund balances, beginning of year	370,830
Fund balances, end of year	\$ 470,004

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

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

<i>For the year ended September 30,</i>	2021
Net change in fund balances - governmental funds	\$ 99,174
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.	(489,619)
Change in net position of governmental activities	\$ (390,445)

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

Heritage Pines Community Development District Notes to Financial Statements

NOTE 1: NATURE OF ORGANIZATION

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

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

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

The Board has the final responsibility for:

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

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-wide and Fund Financial Statements

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

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2021, 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.

Assessments, including 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.

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.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental fund:

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.

For the year ended September 30, 2021, 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.

Estimates

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

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

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

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

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

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, 2021.

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, 2021.

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.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

NOTE 3: INVESTMENTS

In accordance with GASB 72, *Fair Value Measurement and Application*, all investments held at September 30, 2021 are reported at amortized cost.

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

<i>September 30,</i>	2021	Credit Risk	Maturities
State Board of Administration Florida PRIME	\$ 2,644	S&P AAAM	49 days

Heritage Pines Community Development District Notes to Financial Statements

NOTE 3: INVESTMENTS (Continued)

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, 2021, 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: 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 5: 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.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 6: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2021:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$ 388,125	\$ -	\$ -	\$ 388,125
Total capital assets, not being depreciated	388,125	-	-	388,125
<i>Capital assets being depreciated</i>				
Infrastructure- roads, lights and drainage	8,403,159	-	-	8,403,159
Infrastructure-water systems	3,519,416	-	-	3,519,416
Equipment	178,399	-	-	178,399
Total capital assets, being depreciated	12,100,974	-	-	12,100,974
<i>Less accumulated depreciation</i>				
Infrastructure- roads, lights and drainage	6,386,400	336,126	-	6,722,526
Infrastructure-water systems	2,674,757	140,777	-	2,815,534
Equipment	88,292	12,716	-	101,008
Total accumulated depreciation	9,149,449	489,619	-	9,639,068
Total capital assets, being depreciated, net	2,951,525	(489,619)	-	2,461,906
Governmental activities capital assets, net	\$ 3,339,650	\$ (489,619)	\$ -	\$ 2,850,031

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

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

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

For the year ended September 30,

2021

	Original and Final Budget	Actual Amounts	Variance with Final Budget
Revenue			
Assessments	\$ 334,871	\$ 336,464	\$ 1,593
Interest	1,000	55	(945)
Total revenue	335,871	336,519	648
Expenditures			
Current:			
General government	89,871	90,473	(602)
Maintenance and operations	196,000	146,872	49,128
Total expenditures	285,871	237,345	48,526
Excess of revenue over expenditures	\$ 50,000	\$ 99,174	\$ 49,174



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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, 2021, 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 10, 2022.

Internal Control Over Financial Reporting

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

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

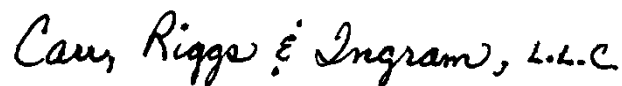
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 10, 2022



Carr, Riggs & Ingram, LLC
Certified Public Accountants
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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, 2021, and have issued our report thereon dated February 10, 2022.

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 10, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Heritage Pines Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Heritage Pines Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$248 per residential unit.

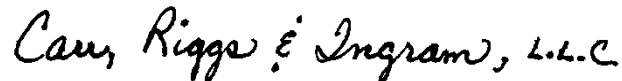
- b. The total amount of special assessments collected by or on behalf of the District as \$336,464.
- c. The total amount of outstanding bonds issued by the district as \$0.

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, LLC

Miramar Beach, Florida
February 10, 2022



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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, 2021. 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, 2021.

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 10, 2022

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

5

RESOLUTION 2022-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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 2021;

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 2021, heretofore submitted to the Board, are hereby accepted for Fiscal Year 2021 for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Statements for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 19th day of April, 2022.

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Audited Financial Statements for Fiscal Year 2021

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

6

RESOLUTION 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Heritage Pines Community Development District (“**District**”) prior to June 15, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 19, 2022

HOUR: 2:00 p.m.

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

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

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

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

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED THIS 19TH DAY OF APRIL, 2022.

ATTEST:

**HERITAGE PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Fiscal Year 2022/2023 Proposed Budget

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
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Description	Page Number(s)
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Definitions of General Fund Expenditures	3-4
Proposed Assessments	5

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 2/28/22	Projected through 9/30/2022		
REVENUES					
Assessment levy - gross	\$ 294,715				\$ 294,502
Allowable discounts (4%)	(11,789)				(11,780)
Assessment levy - net	282,926	\$ 271,250	\$ 11,676	\$ 282,926	282,722
Interest and miscellaneous	1,000	753	300	1,053	1,000
Total revenues	283,926	272,003	11,976	283,979	283,722
EXPENDITURES					
Professional & administrative					
Supervisors	7,000	3,014	3,986	7,000	7,000
Management/recording	32,450	13,521	18,929	32,450	32,450
Legal	1,000	553	447	1,000	1,000
Engineering	5,000	409	4,591	5,000	5,000
Audit	7,500	7,500	-	7,500	7,500
Assessment roll preparation	7,210	3,004	4,206	7,210	7,210
Arbitrage rebate calculation	1,200	-	-	-	-
Dissemination agent	1,000	417	-	417	-
Trustee	4,337	-	4,337	4,337	4,337
Telephone	150	63	87	150	150
Rental and leases	1,860	775	1,085	1,860	1,860
Postage	1,000	206	794	1,000	1,000
Printing & binding	1,030	429	601	1,030	1,030
Legal advertising	350	160	190	350	350
Annual special district fee	175	175	-	175	175
Insurance	8,205	7,720	-	7,720	8,205
Contingencies	1,000	277	723	1,000	1,000
Website ADA compliance	210	210	-	210	210
Website hosting & maintenance	705	-	705	705	705
Total professional & administrative	81,382	38,433	40,681	79,114	79,182

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 2/28/22	Projected through 9/30/2022		
Operation and maintenance					
Street lighting	22,500	9,581	10,750	20,331	22,500
Retention pond mowing/weed control/irr.	88,000	15,932	79,068	95,000	115,000
Irrigation Water	15,000	2,208	12,792	15,000	15,000
Contingency	1,000	-	1,000	1,000	1,000
Aquatic weed control	20,000	8,820	11,180	20,000	20,000
Dry retention pond refurbishment/planting	50,000	1,010	48,990	50,000	50,000
Water quality testing	-	750	-	750	-
Total operation and maintenance	<u>196,500</u>	<u>38,301</u>	<u>163,780</u>	<u>202,081</u>	<u>223,500</u>
Other fees and charges					
Property appraiser	150	-	150	150	150
Tax collector	5,894	5,423	471	5,894	5,890
Total other fees and charges	<u>6,044</u>	<u>5,423</u>	<u>621</u>	<u>6,044</u>	<u>6,040</u>
Total expenditures	<u>283,926</u>	<u>82,157</u>	<u>205,082</u>	<u>287,239</u>	<u>308,722</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	189,846	(193,106)	(3,260)	(25,000)
Fund balance - beginning (unaudited)	423,740	470,004	659,850	470,004	466,744
Fund balance - ending					
Committed					
Disaster recovery	175,000	175,000	175,000	175,000	175,000
Future mower replacement	70,000	70,000	70,000	70,000	70,000
Working capital	150,000	150,000	150,000	150,000	150,000
Unassigned	28,740	264,850	71,744	71,744	46,744
Fund balance - ending (projected)	<u>\$ 423,740</u>	<u>\$ 659,850</u>	<u>\$ 466,744</u>	<u>\$ 466,744</u>	<u>\$ 441,744</u>

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

EXPENDITURES

Professional and Administrative Services

Supervisors	\$ 7,000
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates seven meetings and all 5 Board Members receiving fees during the fiscal year.</p>	
Management/recording	32,450
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community.</p>	
Legal	1,000
<p>Straley Robin Vericker, provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.</p>	
Engineering	5,000
<p>Stroud Engineering Consultants provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	7,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures. The District currently has an agreement with Carr, Riggs & Ingram, LLC.</p>	
Assessment roll preparation	7,210
<p>Wrathell, Hunt and Associates, LLC provides assessment roll services, which include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments.</p>	
Trustee	4,337
<p>Annual fees paid to U.S. Bank for services provided as trustee, paying agent and</p>	
Telephone	150
<p>Telephone and fax machine.</p>	
Rental and leases	1,860
<p>This fee relates to management/recording.</p>	
Postage	1,000
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	1,030
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	350
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	

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

EXPENDITURES (continued)

Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	8,205
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Contingencies	1,000
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.	
Website ADA compliance	210
Website hosting & maintenance	705
Operation and maintenance	
Street lighting	22,500
Estimated cost of annual street lighting cost paid to Withlacoochee River Electric.	
Retention pond mowing/weed control/irr.	115,000
The District has entered into an agreement with a qualified landscape contractor to provide dry retention pond mowing, weed control and irrigation repair services. The agreement includes the CDD providing the mowing equipment and the contractor providing everything else at cost.	
Irrigation Water	15,000
Provides for the irrigation water used to irrigate certain dry retention pond banks. This service is a pass through expense based upon a percentage of what the golf course is billed monthly by Pasco County.	
Contingency	1,000
The category is for automated AP routing and unforeseen expenditures that the District may incur during the fiscal year.	
Aquatic weed control	20,000
The District currently contract with a licensed lake maintenance contractor to provide monthly services to the District for aquatic weed control in it's wet ponds.	
Dry retention pond refurbishment/planting	50,000
Provides for dry retention pond refurbishment, overseeding and planting.	
Property appraiser	150
The property appraiser's fee is \$150.	
Tax collector	5,890
The tax collector's fee is 2% of assessments collected.	
Total expenditures	<u>\$ 308,722</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Description	Number of Units	Projected FY 2023 Assessments		FY 22 Assessment
		GF	Total	
All Units	1,406	\$ 209.46	\$ 209.46	\$ 209.61
Total	1,406			

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

12

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2022**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2022**

	Major Funds	Total
	General	Governmental Funds
ASSETS		
Cash - SunTrust	\$ 641,782	\$ 641,782
Investments		
SBA		
Operating A	770	770
Reserve A	1,876	1,876
Prepaid expense	705	705
Utility deposit	14,717	14,717
Total assets	\$ 659,850	\$ 659,850
LIABILITIES & FUND BALANCE		
Liabilities		
Total liabilities	-	-
Fund balance		
Committed		
Disaster recovery	175,000	175,000
Future mower replacement	70,000	70,000
Working capital	150,000	150,000
Unassigned	264,850	264,850
Total fund balance	659,850	659,850
Total liabilities and fund balance	\$ 659,850	\$ 659,850

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
UNRECONCILED GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2022**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
REVENUES															
Assessment levy	\$ -	\$ 93,707	\$ 165,152	\$ 8,660	\$ 3,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,250	\$ 282,926	96%
Interest & miscellaneous	4	4	5	734	5	-	-	-	-	-	-	-	753	1,000	75%
Total revenues	4	93,711	165,157	9,394	3,736	-	-	-	-	-	-	-	272,003	283,926	96%
EXPENDITURES															
Professional & administrative fees															
Supervisors	861	-	1,076	-	1,076	-	-	-	-	-	-	-	3,014	7,000	43%
Management	2,704	2,704	2,704	2,704	2,704	-	-	-	-	-	-	-	13,521	32,450	42%
Legal	-	-	-	436	117	-	-	-	-	-	-	-	553	1,000	55%
Engineering	-	-	-	409	-	-	-	-	-	-	-	-	409	5,000	8%
Audit	-	-	500	7,000	-	-	-	-	-	-	-	-	7,500	7,500	100%
Assessment roll preparation	601	601	601	601	601	-	-	-	-	-	-	-	3,004	7,210	42%
Arbitrage rebate calculation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Dissemination agent fees	83	83	83	83	83	-	-	-	-	-	-	-	417	1,000	42%
Trustee fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,337	0%
Telephone	13	13	13	13	13	-	-	-	-	-	-	-	63	150	42%
Rentals and leases	155	155	155	155	155	-	-	-	-	-	-	-	775	1,860	42%
Postage	-	102	95	8	-	-	-	-	-	-	-	-	206	1,000	21%
Printing & binding	86	86	86	86	86	-	-	-	-	-	-	-	429	1,030	42%
Legal advertising	160	-	-	-	-	-	-	-	-	-	-	-	160	350	46%
Annual district filing fee	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Insurance	7,720	-	-	-	-	-	-	-	-	-	-	-	7,720	8,205	94%
Contingencies	54	53	59	56	56	-	-	-	-	-	-	-	277	1,000	28%
ADA website compliance	210	-	-	-	-	-	-	-	-	-	-	-	210	210	100%
Website	-	-	-	-	-	-	-	-	-	-	-	-	-	705	0%
Total Professional & Administrative Fees	12,647	3,972	5,372	11,551	4,891	-	-	-	-	-	-	-	38,433	81,382	47%
Operations and maintenance															
Electricity - street lighting	1,914	1,914	1,914	1,914	1,923	-	-	-	-	-	-	-	9,581	22,500	43%
Retention pond mowing/weed control	-	4,001	-	1,440	10,491	-	-	-	-	-	-	-	15,932	88,000	18%
Irrigation water	-	1,194	-	1,013	-	-	-	-	-	-	-	-	2,208	15,000	15%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Aquatic weed control	1,525	1,525	2,720	1,525	1,525	-	-	-	-	-	-	-	8,820	20,000	44%
Dry retention pond refurbishment/planting	-	-	1,010	-	-	-	-	-	-	-	-	-	1,010	50,000	2%
Water quality testing	-	-	750	-	-	-	-	-	-	-	-	-	750	-	N/A
Total operations and maintenance	3,439	8,634	6,394	5,892	13,939	-	-	-	-	-	-	-	38,301	196,500	19%
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	150	0%
Tax collector	-	1,874	3,303	173	75	-	-	-	-	-	-	-	5,423	5,894	92%
Total other fees and charges	-	1,874	3,303	173	75	-	-	-	-	-	-	-	5,423	6,044	90%
Total expenditures	16,086	14,480	15,069	17,616	18,905	-	-	-	-	-	-	-	82,157	283,926	29%
Excess/(deficiency) of revenues over/(under) expenditures	(16,082)	79,231	150,088	(8,222)	(15,169)	-	-	-	-	-	-	-	189,846	-	
Fund balance - beginning	470,004	453,922	533,153	683,241	675,019	659,850	659,850	659,850	659,850	659,850	659,850	659,850	470,004	423,740	
Fund balance - ending															
Committed															
Disaster recovery	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	
Future mower replacement	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	
Working capital	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Unassigned	58,922	138,153	288,241	280,019	264,850	264,850	264,850	264,850	264,850	264,850	264,850	264,850	264,850	28,740	
Fund balance - ending	\$ 453,922	\$ 533,153	\$ 683,241	\$ 675,019	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 659,850	\$ 423,740	

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL LEDGER
AS OF
FEBRUARY 2022**

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
101.000 · Suntrust Bank - Checking							470,774.36
General Journal	10/14/2021	2802		A/P 10/14/2021		20,347.54	450,426.82
General Journal	10/21/2021	2814		ACCOUNT ANALYSIS FEE		53.56	450,373.26
General Journal	10/28/2021	2805		BOARD MEETING - 10/19/21		738.80	449,634.46
General Journal	10/28/2021	2805		BOARD MEETING - 10/19/21		122.40	449,512.06
General Journal	10/29/2021	2807		A/P 10/29/2021		2,172.66	447,339.40
General Journal	10/29/2021	2813		INTEREST INCOME	3.99		447,343.39
General Journal	11/09/2021	2810		A/P 11/09/2021		8,393.49	438,949.90
General Journal	11/12/2021	2815		EXCESS FEES	1,099.00		440,048.90
General Journal	11/16/2021	2818		A/P 11/16/2021		4,175.51	435,873.39
General Journal	11/19/2021	2819		TAX COLLECTION	6,194.40		442,067.79
General Journal	11/19/2021	2829		ACCOUNT ANALYSIS FEE		52.57	442,015.22
General Journal	11/29/2021	2823		TAX COLLECTION	41,215.51		483,230.73
General Journal	11/30/2021	2830		INTEREST INCOME	3.80		483,234.53
General Journal	12/03/2021	2825		TAX COLLECTION	44,422.59		527,657.12
General Journal	12/13/2021	2828		A/P 12/13/2021		18,294.37	509,362.75
General Journal	12/17/2021	2832		NO PRIOR ENTRY - DISTRIBUTION CHECK...	142,434.52		651,797.27
General Journal	12/20/2021	2845		ACCOUNT ANALYSIS FEE		59.05	651,738.22
General Journal	12/22/2021	2833		BOARD MEETING - 12/07/21		923.50	650,814.72
General Journal	12/22/2021	2833		BOARD MEETING - 12/07/21		153.00	650,661.72
General Journal	12/31/2021	2844		INTEREST INCOME	4.89		650,666.61
General Journal	01/06/2022	2837		TAX COLLECTION	10,115.09		660,781.70
General Journal	01/11/2022	2840		A/P 01/11/2022		15,862.92	644,918.78
General Journal	01/20/2022	2848		Misc refund	728.48		645,647.26
General Journal	01/21/2022	2849		A/P 01/21/2022		5,729.45	639,917.81
General Journal	01/21/2022	2856		ACCOUNT ANALYSIS FEE		56.75	639,861.06
General Journal	01/31/2022	2850		TAX COLLECTION	9,301.83		649,162.89
General Journal	01/31/2022	2854		TAX COLLECTION	8,487.23		657,650.12
General Journal	01/31/2022	2857		INTEREST INCOME	5.62		657,655.74
General Journal	02/08/2022	2853		A/P 02/08/2022		18,402.54	639,253.20
General Journal	02/18/2022	2861		ACCOUNT ANALYSIS FEE		55.75	639,197.45
General Journal	02/18/2022	2861		INTEREST INCOME	3.82		639,201.27
General Journal	02/23/2022	2858		BOARD MEETING - 02/15/22		923.50	638,277.77
General Journal	02/23/2022	2858		BOARD MEETING - 02/15/22		153.00	638,124.77
General Journal	02/28/2022	2859		INTEREST INCOME	1.24		638,126.01
General Journal	02/28/2022	2863		TAX COLLECTION	3,656.39		641,782.40
Total 101.000 · Suntrust Bank - Checking					267,678.40	96,670.36	641,782.40
151.000 · Investments							2,644.06
151.001 · SBA-Operating A Account							769.22
General Journal	10/31/2021	2812		INTEREST INCOME	0.06		769.28
General Journal	11/30/2021	2830		INTEREST INCOME	0.07		769.35
General Journal	12/31/2021	2844		INTEREST INCOME	0.09		769.44
General Journal	01/31/2022	2857		INTEREST INCOME	0.09		769.53
General Journal	02/28/2022	2859		INTEREST INCOME	0.09		769.62
Total 151.001 · SBA-Operating A Account					0.40	0.00	769.62
151.101 · SBA - Reserve A Account							1,874.84
General Journal	10/31/2021	2812		INTEREST INCOME	0.15		1,874.99
General Journal	11/30/2021	2830		INTEREST INCOME	0.16		1,875.15
General Journal	12/31/2021	2844		INTEREST INCOME	0.21		1,875.36
General Journal	01/31/2022	2857		INTEREST INCOME	0.23		1,875.59
General Journal	02/28/2022	2859		INTEREST INCOME	0.23		1,875.82

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 151.101 · SBA - Reserve A Account					0.98	0.00	1,875.82
Total 151.000 · Investments					1.38	0.00	2,645.44
121.000 · Assessments Receivable							1,099.00
General Journal	11/12/2021	2817		EXCESS FEES FY 21		1,099.00	0.00
Total 121.000 · Assessments Receivable					0.00	1,099.00	0.00
1299 - Undeposited Funds							0.00
General Journal	11/01/2021	2821		TAX COLLECTION	6,194.40		6,194.40
General Journal	11/05/2021	2822		TAX COLLECTION	41,215.51		47,409.91
General Journal	11/12/2021	2815		EXCESS FEES		1,099.00	46,310.91
General Journal	11/12/2021	2817		EXCESS FEES FY 21	1,099.00		47,409.91
General Journal	11/18/2021	2824		TAX COLLECTION	44,422.59		91,832.50
General Journal	11/19/2021	2819		TAX COLLECTION		6,194.40	85,638.10
General Journal	11/29/2021	2823		TAX COLLECTION		41,215.51	44,422.59
General Journal	12/03/2021	2825		TAX COLLECTION		44,422.59	0.00
General Journal	12/05/2021	2834		TAX COLLECTION	113,246.17		113,246.17
General Journal	12/05/2021	2835		FEDEX REFUND	2.18		113,248.35
General Journal	12/08/2021	2831		TAX COLLECTION	29,186.17		142,434.52
General Journal	12/10/2021	2836		TAX COLLECTION	10,115.09		152,549.61
General Journal	12/17/2021	2832		NO PRIOR ENTRY - DISTRIBUTION CHECKS		113,246.17	39,303.44
General Journal	12/17/2021	2832		NO PRIOR ENTRY - DISTRIBUTION CHECKS		29,186.17	10,117.27
General Journal	12/17/2021	2832		NO PRIOR ENTRY - FED EX REFUND		2.18	10,115.09
General Journal	12/31/2021	2841		TAX COLLECTION	0.12		10,115.21
General Journal	12/31/2021	2842		TAX COLLECTION	9,301.71		19,416.92
General Journal	01/04/2022	2843		Misc refund	728.48		20,145.40
General Journal	01/06/2022	2837		TAX COLLECTION		10,115.09	10,030.31
General Journal	01/20/2022	2848		Misc refund		728.48	9,301.83
General Journal	01/31/2022	2850		TAX COLLECTION		9,301.71	0.12
General Journal	01/31/2022	2850		TAX COLLECTION		0.12	0.00
Total 1299 · Undeposited Funds					255,511.42	255,511.42	0.00
155.000 · Prepaid Expense							0.00
Bill	02/07/2022	2022-...	STRANGE ZONE	WEBSITE MAINTENANCE AND HOSTING 0...	704.99		704.99
Total 155.000 · Prepaid Expense					704.99	0.00	704.99
156.100 · Utility Deposit							14,716.80
Total 156.100 · Utility Deposit							14,716.80
202.000 · Accounts Payable - Year End							-19,230.27
General Journal	10/01/2021	2855R		VOID: Reverse of GJE 2855 -- Audit JE: Shift ...	0.00		-19,230.27
General Journal	10/13/2021	2801		A/P 10/13/2021		15,170.64	-34,400.91
General Journal	10/14/2021	2802		A/P 10/14/2021	20,347.54		-14,053.37
General Journal	10/29/2021	2807		A/P 10/29/2021	2,172.66		-11,880.71
General Journal	11/08/2021	2809		A/P 11/08/2021		8,377.83	-20,258.54
General Journal	11/09/2021	2810		A/P 11/09/2021	8,393.49		-11,865.05
General Journal	11/15/2021	2811		A/P 11/15/2021		4,175.51	-16,040.56
General Journal	11/16/2021	2818		A/P 11/16/2021	4,175.51		-11,865.05
General Journal	12/10/2021	2827		A/P 12/10/2021		10,633.77	-22,498.82
General Journal	12/13/2021	2828		A/P 12/13/2021	18,294.37		-4,204.45
General Journal	01/10/2022	2839		A/P 01/10/2022		15,862.92	-20,067.37
General Journal	01/11/2022	2840		A/P 01/11/2022	15,862.92		-4,204.45
General Journal	01/20/2022	2846		A/P 01/20/2022		1,525.00	-5,729.45
General Journal	01/21/2022	2849		A/P 01/21/2022	5,729.45		0.00

**Heritage Pines CDD
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Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	02/07/2022	2852		A/P 02/07/2022		18,402.54	-18,402.54
General Journal	02/08/2022	2853		A/P 02/08/2022	18,402.54		0.00
Total 202.000 · Accounts Payable - Year End					93,378.48	74,148.21	0.00
271.000 · Unreserved Fund Balance							43,724.92
Total 271.000 · Unreserved Fund Balance							43,724.92
271.100 · Reserved Fund Balance							-83,000.00
Total 271.100 · Reserved Fund Balance							-83,000.00
3900 · Retained Earnings							-430,728.87
Total 3900 · Retained Earnings							-430,728.87
361.000 · Interest Income							0.00
361.100 · Interest Income - Surplus Acct							0.00
General Journal	10/29/2021	2813		INTEREST INCOME		3.99	-3.99
General Journal	10/31/2021	2812		INTEREST INCOME		0.06	-4.05
General Journal	10/31/2021	2812		INTEREST INCOME		0.15	-4.20
General Journal	11/30/2021	2830		INTEREST INCOME		3.80	-8.00
General Journal	11/30/2021	2830		INTEREST INCOME		0.16	-8.16
General Journal	11/30/2021	2830		INTEREST INCOME		0.07	-8.23
General Journal	12/31/2021	2844		INTEREST INCOME		0.21	-8.44
General Journal	12/31/2021	2844		INTEREST INCOME		0.09	-8.53
General Journal	12/31/2021	2844		INTEREST INCOME		4.89	-13.42
General Journal	01/31/2022	2857		INTEREST INCOME		5.62	-19.04
General Journal	01/31/2022	2857		INTEREST INCOME		0.23	-19.27
General Journal	01/31/2022	2857		INTEREST INCOME		0.09	-19.36
General Journal	02/18/2022	2861		INTEREST INCOME		3.82	-23.18
General Journal	02/28/2022	2859		INTEREST INCOME		0.09	-23.27
General Journal	02/28/2022	2859		INTEREST INCOME		0.23	-23.50
General Journal	02/28/2022	2859		INTEREST INCOME		1.24	-24.74
Total 361.100 · Interest Income - Surplus Acct					0.00	24.74	-24.74
Total 361.000 · Interest Income					0.00	24.74	-24.74
363.100 · Assessment Levy							0.00
General Journal	11/01/2021	2821		TAX COLLECTION		6,194.40	-6,194.40
General Journal	11/01/2021	2821		TAX COLLECTION		126.42	-6,320.82
General Journal	11/05/2021	2822		TAX COLLECTION		41,215.51	-47,536.33
General Journal	11/05/2021	2822		TAX COLLECTION		841.13	-48,377.46
General Journal	11/18/2021	2824		TAX COLLECTION		44,422.59	-92,800.05
General Journal	11/18/2021	2824		TAX COLLECTOR FEE		906.58	-93,706.63
General Journal	12/05/2021	2834		TAX COLLECTION	113,246.17		-206,952.80
General Journal	12/05/2021	2834		TAX COLLECTOR FEE	2,311.15		-209,263.95
General Journal	12/08/2021	2831		TAX COLLECTION	29,186.17		-238,450.12
General Journal	12/08/2021	2831		TAX COLLECTOR FEE	595.64		-239,045.76
General Journal	12/10/2021	2836		TAX COLLECTION	10,115.09		-249,160.85
General Journal	12/10/2021	2836		TAX COLLECTOR FEE	206.43		-249,367.28
General Journal	12/31/2021	2841		TAX COLLECTION	0.12		-249,367.40
General Journal	12/31/2021	2842		TAX COLLECTION	9,301.71		-258,669.11
General Journal	12/31/2021	2842		TAX COLLECTOR FEE	189.83		-258,858.94
General Journal	01/31/2022	2854		TAX COLLECTION	8,487.23		-267,346.17
General Journal	01/31/2022	2854		TAX COLLECTOR FEE	173.21		-267,519.38
General Journal	02/28/2022	2863		TAX COLLECTION	3,656.39		-271,175.77
General Journal	02/28/2022	2863		TAX COLLECTOR FEE	74.62		-271,250.39

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 363.100 · Assessment Levy					0.00	271,250.39	-271,250.39
369.100 · Misc. Income							0.00
General Journal	01/04/2022	2843		Misc refund		728.48	-728.48
Total 369.100 · Misc. Income					0.00	728.48	-728.48
511.000 · Legislative							0.00
511.110 · Supervisor's Fees							0.00
General Journal	10/28/2021	2805		BOARD MEETING - 10/19/21	122.40		122.40
Check	10/28/2021	DD	ARTHUR RHODES	BOARD MEETING - 10/19/21	184.70		307.10
Check	10/28/2021	DD	MICHAEL V. WALSH	BOARD MEETING - 10/19/21	184.70		491.80
Check	10/28/2021	DD	KATHLEEN LONERGAN	BOARD MEETING - 10/19/21	184.70		676.50
Check	10/28/2021	DD	CAROL VAUGHAN	BOARD MEETING - 10/19/21	184.70		861.20
General Journal	12/22/2021	2833		BOARD MEETING - 12/07/21	153.00		1,014.20
Check	12/22/2021	DD	JANICE M. BENEDETTI	BOARD MEETING - 12/07/21	184.70		1,198.90
Check	12/22/2021	DD	ARTHUR RHODES	BOARD MEETING - 12/07/21	184.70		1,383.60
Check	12/22/2021	DD	MICHAEL V. WALSH	BOARD MEETING - 12/07/21	184.70		1,568.30
Check	12/22/2021	DD	KATHLEEN LONERGAN	BOARD MEETING - 12/07/21	184.70		1,753.00
Check	12/22/2021	DD	CAROL VAUGHAN	BOARD MEETING - 12/07/21	184.70		1,937.70
General Journal	02/23/2022	2858		BOARD MEETING - 02/15/22	153.00		2,090.70
Check	02/23/2022	DD	JANICE M. BENEDETTI	BOARD MEETING - 02/15/22	184.70		2,275.40
Check	02/23/2022	DD	ARTHUR RHODES	BOARD MEETING - 02/15/22	184.70		2,460.10
Check	02/23/2022	DD	MICHAEL V. WALSH	BOARD MEETING - 02/15/22	184.70		2,644.80
Check	02/23/2022	DD	KATHLEEN LONERGAN	BOARD MEETING - 02/15/22	184.70		2,829.50
Check	02/23/2022	DD	CAROL VAUGHAN	BOARD MEETING - 02/15/22	184.70		3,014.20
Total 511.110 · Supervisor's Fees					3,014.20	0.00	3,014.20
Total 511.000 · Legislative					3,014.20	0.00	3,014.20
512.000 · Executive							0.00
512.311 · Management Fees							0.00
Bill	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	2,704.16		2,704.16
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	2,704.16		5,408.32
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	2,704.16		8,112.48
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	2,704.16		10,816.64
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 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	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	600.83		600.83
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	600.83		1,201.66
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	600.83		1,802.49
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	600.83		2,403.32
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 MGMT FEE	600.83		3,004.15
Total 513.310 · Assessment Roll Preparation					3,004.15	0.00	3,004.15
513.312 · Dissemination Agent							0.00
Bill	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	83.34		83.34
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	83.34		166.68
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	83.34		250.02
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	83.34		333.36

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 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	11/01/2021	2821		TAX COLLECTION	126.42		126.42
General Journal	11/05/2021	2822		TAX COLLECTION	841.13		967.55
General Journal	11/18/2021	2824		TAX COLLECTOR FEE	906.58		1,874.13
General Journal	12/05/2021	2834		TAX COLLECTOR FEE	2,311.15		4,185.28
General Journal	12/08/2021	2831		TAX COLLECTOR FEE	595.64		4,780.92
General Journal	12/10/2021	2836		TAX COLLECTOR FEE	206.43		4,987.35
General Journal	12/31/2021	2842		TAX COLLECTOR FEE	189.83		5,177.18
General Journal	01/31/2022	2854		TAX COLLECTOR FEE	173.21		5,350.39
General Journal	02/28/2022	2863		TAX COLLECTOR FEE	74.62		5,425.01
Total 513.315 · Tax Collector					5,425.01	0.00	5,425.01
513.320 · Audit							0.00
Bill	12/10/2021	17258...	CARR, RIGGS & INGRAM, LLC	FY 2021 AUDIT - INITIAL PROGRESS BILLING	500.00		500.00
Bill	01/10/2022	17265...	CARR, RIGGS & INGRAM, LLC	FY 2021 AUDIT - FINAL PROGRESS BILLING	7,000.00		7,500.00
Total 513.320 · Audit					7,500.00	0.00	7,500.00
Total 513.000 · Financial & Administrative					16,345.86	0.00	16,345.86
514.000 · Legal Counsel							0.00
514.310 · Legal Fees							0.00
Bill	01/10/2022	20769	STRALEY ROBIN VERICKER	PROF SVCS THROUGH 012/15/2021	436.45		436.45
Bill	02/07/2022	20573	STRALEY ROBIN VERICKER	PROF SVCS THROUGH 10/15/2021	117.00		553.45
Total 514.310 · Legal Fees					553.45	0.00	553.45
Total 514.000 · Legal Counsel					553.45	0.00	553.45
519.000 · Other General Government							0.00
519.320 · Engineering							0.00
Bill	01/10/2022	HPC1...	STROUD ENGINEERING CONSULTANTS	10/01/21 - 12/31/21 ENG. FEES	408.60		408.60
Total 519.320 · Engineering					408.60	0.00	408.60
519.410 · Postage							0.00
Bill	11/08/2021	7-545-...	FEDEX	7-545-51979	7.83		7.83
Bill	11/08/2021	7-537-...	FEDEX	7-537-54807	94.53		102.36
General Journal	12/05/2021	2835		FEDEX REFUND		2.18	100.18
Bill	12/10/2021	7-589-...	FEDEX	7-589-07795	97.63		197.81
Bill	01/10/2022	7-597-...	FEDEX	7-597-16026	8.23		206.04
Total 519.410 · Postage					208.22	2.18	206.04
519.411 · Telephone							0.00
Bill	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	12.50		12.50
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	12.50		25.00
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	12.50		37.50
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	12.50		50.00
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 MGMT FEE	12.50		62.50
Total 519.411 · Telephone					62.50	0.00	62.50
519.414 · ADA Website Compliance							0.00

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	10/13/2021	1965	ADA SITE COMPLIANCE	Compliance Shield, Accessibility Policy, Tech...	210.00		210.00
Total 519.414 · ADA Website Compliance					210.00	0.00	210.00
519.440 · Rentals and Leases							0.00
Bill	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	155.00		155.00
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	155.00		310.00
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	155.00		465.00
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	155.00		620.00
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 MGMT FEE	155.00		775.00
Total 519.440 · Rentals and Leases					775.00	0.00	775.00
519.450 · Insurance							0.00
Bill	10/13/2021	14561	EGIS INSURANCE & RISK ADVISORS	FY 2020 INSURANCE PREMIUM - 10/01/21 - ...	7,720.00		7,720.00
Total 519.450 · Insurance					7,720.00	0.00	7,720.00
519.470 · Printing and Binding							0.00
Bill	10/13/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	10/21 MGMT FEE	85.83		85.83
Bill	11/08/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	11/21 MGMT FEE	85.83		171.66
Bill	12/10/2021	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	12/21 MGMT FEE	85.83		257.49
Bill	01/10/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	01/22 MGMT FEE	85.83		343.32
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 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	10/13/2021	00001...	TAMPA BAY TIMES	NOTICE OF FY2022 MEETINGS - 10/10/2021	159.50		159.50
Total 519.480 · Legal Advertising					159.50	0.00	159.50
519.490 · Contingencies							0.00
General Journal	10/21/2021	2814		ACCOUNT ANALYSIS FEE	53.56		53.56
General Journal	11/19/2021	2829		ACCOUNT ANALYSIS FEE	52.57		106.13
General Journal	12/20/2021	2845		ACCOUNT ANALYSIS FEE	59.05		165.18
General Journal	01/21/2022	2856		ACCOUNT ANALYSIS FEE	56.75		221.93
General Journal	02/18/2022	2861		ACCOUNT ANALYSIS FEE	55.75		277.68
Total 519.490 · Contingencies					277.68	0.00	277.68
519.540 · Annual District Filing Fee							0.00
Bill	11/15/2021	84138	DEPARTMENT OF ECONOMIC OPPORTUNITY	FY 2021/2022 SPECIAL DISTRICT FEE	175.00		175.00
Total 519.540 · Annual District Filing Fee					175.00	0.00	175.00
Total 519.000 · Other General Government					10,425.65	2.18	10,423.47
539.000 · Field Maintenance							0.00
539.311 · Aquatic Weed Control							0.00
Bill	10/13/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	10/21 AQUATIC WEED CONTROL	1,525.00		1,525.00
Bill	11/08/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	11/21 AQUATIC WEED CONTROL	1,525.00		3,050.00
Bill	12/10/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	12/21 AQUATIC WEED CONTROL	1,525.00		4,575.00
Bill	12/10/2021	PI-A00...	SOLITUDE LAKE MANAGEMENT	SPATTERDOCK TREATMENT	1,195.00		5,770.00
Bill	01/20/2022	PI-A00...	SOLITUDE LAKE MANAGEMENT	01/22 AQUATIC WEED CONTROL	1,525.00		7,295.00
Bill	02/07/2022	PI-A00...	SOLITUDE LAKE MANAGEMENT	02/22 AQUATIC WEED CONTROL	1,525.00		8,820.00
Total 539.311 · Aquatic Weed Control					8,820.00	0.00	8,820.00

**Heritage Pines CDD
General Ledger
As of February 28, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
539.340 · Retention Pond Mowing/Weed Cont							0.00
General Journal	10/01/2021	2855R		Audit JE: Shift to FY 2022 as the audit was co...	0.00		0.00
Bill	11/15/2021	INV10...	DOWN TO EARTH LANDSCAPE & IRRIGATION	10/21 MOWING SERVICES	4,000.51		4,000.51
Bill	01/10/2022	122821	HERITAGE PINES COMMUNITY ASSOCIATION,INC	EQUIPMENT USE	1,440.00		5,440.51
Bill	02/07/2022	INV11...	DOWN TO EARTH LANDSCAPE & IRRIGATION	11/21 MOWING SERVICES	3,475.90		8,916.41
Bill	02/07/2022	INV11...	DOWN TO EARTH LANDSCAPE & IRRIGATION	12/21 MOWING SERVICES	7,015.28		15,931.69
Total 539.340 · Retention Pond Mowing/Weed Cont					15,931.69	0.00	15,931.69
539.341 · Dry Retention Pond Refurbish							0.00
General Journal	12/31/2021	2838		TO RECLASS INVOICE CODED TO WRON...	1,010.00		1,010.00
Total 539.341 · Dry Retention Pond Refurbish					1,010.00	0.00	1,010.00
539.430 · Street Lighting							0.00
Bill	10/13/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 10/05/2021	456.87		456.87
Bill	10/13/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 10/07/2021	1,457.61		1,914.48
Bill	11/08/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 11/04/2021	1,457.61		3,372.09
Bill	11/08/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 11/02/2021	456.87		3,828.96
Bill	12/10/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 12/01/2021	456.87		4,285.83
Bill	12/10/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 12/07/2021	1,457.61		5,743.44
Bill	01/10/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 01/07/22	1,457.61		7,201.05
Bill	01/10/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 01/05/22	456.87		7,657.92
Bill	02/07/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	2041547 02/02/22	456.87		8,114.79
Bill	02/07/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC COOPERA...	1306910 02/04/22	1,465.84		9,580.63
Total 539.430 · Street Lighting					9,580.63	0.00	9,580.63
539.431 · Irrigation of Pond Banks							0.00
Bill	11/08/2021	103121	HERITAGE PINES COMMUNITY ASSOCIATION,INC	10/21 RECLAIMED WATER	1,194.33		1,194.33
Bill	12/10/2021	113021	HERITAGE PINES COMMUNITY ASSOCIATION,INC	EQUIPMENT USE	1,010.00		2,204.33
General Journal	12/31/2021	2838		TO RECLASS INVOICE CODED TO WRON...		1,010.00	1,194.33
Bill	01/10/2022	123121	HERITAGE PINES COMMUNITY ASSOCIATION,INC	12/21 RECLAIMED WATER	1,013.50		2,207.83
Total 539.431 · Irrigation of Pond Banks					3,217.83	1,010.00	2,207.83
539.461 · Water Quality Testing							0.00
Bill	12/10/2021	SMOR...	SOLITUDE LAKE MANAGEMENT	WATER QUALITY TESTING 50% DEPOSIT	750.00		750.00
Total 539.461 · Water Quality Testing					750.00	0.00	750.00
Total 539.000 · Field Maintenance					39,310.15	1,010.00	38,300.15
TOTAL					700,444.78	700,444.78	0.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BANK STATEMENTS**

SUNTRUST BANK
 PO BOX 305183
 NASHVILLE TN 37230-5183



Page 1 of 3
 36/E00/0175/0/34
 0615006011053
 02/21/2022
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Account Statement

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

Questions? Please call
 1-800-786-8787

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

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS NOW	0615006011053	02/01/2022 - 02/21/2022

Description	Amount	Description	Amount
Beginning Balance	\$668,368.65	Average Balance	\$568,969.15
Deposits/Credits	\$8,491.05	Average Collected Balance	\$568,969.15
Checks	\$15,182.95	Number of Days in Statement Period	21
Withdrawals/Debits	\$1,978.46	Annual Percentage Yield Earned	.01%
Ending Balance	\$659,698.29	Interest Paid Year to Date	\$9.44

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
	02/04	254.03		ELECTRONIC/ACH CREDIT PASCOTAX TAX ACC 000000000001008
	02/04	8,233.20		ELECTRONIC/ACH CREDIT PASCOTAX TAX ACC 000000000001008
	02/18	3.82		INTEREST PAID THIS STATEMENT THRU 02/21
Deposits/Credits: 3		Total Items Deposited: 0		

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	2783	7,000.00	02/02	*2788	1,013.50	02/15	2790	1,525.00	02/09
	2784	1,440.00	02/15	2789	4,204.45	02/08			

Checks: 5
 * 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
	02/09	1,922.71		ELECTRONIC/ACH DEBIT Withlacoochee Ri WEB PMTS SQ2Y4J
	02/18	55.75		ACCOUNT ANALYSIS FEE
Withdrawals/Debits: 2				

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	02/01	668,368.65	668,368.65	02/08	665,651.43	665,651.43
	02/02	661,368.65	661,368.65	02/09	662,203.72	662,203.72
	02/04	669,855.88	669,855.88	02/15	659,750.22	659,750.22



Account
 Statement

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT 2300 GLADES ROAD, SUITE 410W BOCA RATON, FL 33431		SUNTRUST 43-216931	2783 1/11/2022
PAY TO THE ORDER OF CARR, RIGGS & INGRAM, LLC		\$7,000.00	
Seven Thousand and 00/100***** DOLLARS			
CARR, RIGGS & INGRAM, LLC 500 GRAND BLVD, STE 210 MIRAMAR, FL 32550			
MEMO FY 2021 AUDIT - FINAL PROGRESS BILLING			
#002783# *063102152#0615006011053#			

Ck # 2783 02/02 \$7,000.00

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT 2300 GLADES ROAD, SUITE 410W BOCA RATON, FL 33431		SUNTRUST 43-216931	2789 1/21/2022
PAY TO THE ORDER OF DOWN TO EARTH LANDSCAPE & IRRIGATION		\$4,204.45	
Four Thousand Two Hundred Four and 45/100***** DOLLARS			
DOWN TO EARTH LANDSCAPE & IRRIGATION PO BOX 733 TANGERINE, FL 32777			
MEMO 04/21 MOWING SERVICES			
#002789# *063102152#0615006011053#			

Ck # 2789 02/08 \$4,204.45

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT 2300 GLADES ROAD, SUITE 410W BOCA RATON, FL 33431		SUNTRUST 43-216931	2784 1/11/2022
PAY TO THE ORDER OF HERITAGE PINES COMMUNITY ASSOCIATION, INC.		\$1,440.00	
One Thousand Four Hundred Forty and 00/100***** DOLLARS			
HERITAGE PINES COMMUNITY ASSOCIATION, INC. 11524 SCENIC HILLS BLVD HUDSON, FL 34667			
MEMO EQUIPMENT USE			
#002784# *063102152#0615006011053#			

Ck # 2784 02/15 \$1,440.00

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT 2300 GLADES ROAD, SUITE 410W BOCA RATON, FL 33431		SUNTRUST 43-216931	2790 1/21/2022
PAY TO THE ORDER OF SOLITUDE LAKE MANAGEMENT		\$1,525.00	
One Thousand Five Hundred Twenty-Five and 00/100***** DOLLARS			
SOLITUDE LAKE MANAGEMENT 1320 BROOKWOOD DRIVE SUITE H LITTLE ROCK, AR 72202			
MEMO 01/22 AQUATIC WEED CONTROL			
#002790# *063102152#0615006011053#			

Ck # 2790 02/09 \$1,525.00

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT 2300 GLADES ROAD, SUITE 410W BOCA RATON, FL 33431		SUNTRUST 43-216931	2788 1/11/2022
PAY TO THE ORDER OF HERITAGE PINES COMMUNITY ASSOCIATION, INC.		\$1,013.50	
One Thousand Thirteen and 50/100***** DOLLARS			
HERITAGE PINES COMMUNITY ASSOCIATION, INC. 11524 SCENIC HILLS BLVD HUDSON, FL 34667			
MEMO 12/21 RECLAIMED WATER			
#002788# *063102152#0615006011053#			

Ck # 2788 02/15 \$1,013.50





999-99-99-99 40386 6 C 001 30 55 004
 HERITAGE PINE COMMUNITY DEVELOPMENT
 DISTRICT
 2300 GLADES RD STE 410W
 BOCA RATON FL 33431-8556

Your account statement

For 02/28/2022

Contact us



Truist.com



(844) 4TRUIST or
 (844) 487-8478

■ PUBLIC SPECIAL MRC 0615006011053

Account summary

Your previous balance as of 02/21/2022	\$659,698.29
Checks	- 16,888.43
Other withdrawals, debits and service charges	- 1,076.50
Deposits, credits and interest	+ 1.24
Your new balance as of 02/28/2022	= \$641,734.60

Interest summary

Interest paid this statement period	\$1.24
2022 interest paid year-to-date	\$10.68
Interest rate	0.01%
On 02/22/2022 the interest rate changed from 0.00% to 0.01%	

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	
02/24	2786	408.60	02/22	2792	1,525.00	02/22	2794	704.99	
02/23	*2791	10,491.18	02/22	2793	117.00	02/25	2795	3,641.66	
								Total checks	= \$16,888.43

* indicates a skip in sequential check numbers above this item

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
02/23	ACH CORP DEBIT ADP Tax ADP Tax HERITAGE PINES COMMUNI CUSTOMER ID 07QHR 022308A01	153.00
02/23	ACH CORP DEBIT WAGE PAY ADP WAGE PAY HERITAGE PINES COMMUNI CUSTOMER ID 928922468350QHR	923.50
Total other withdrawals, debits and service charges		= \$1,076.50

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
02/28	INTEREST PAYMENT	1.24
Total deposits, credits and interest		= \$1.24

Questions, comments or errors?

For general questions/comments or to report errors about your statement or account, please call us at 1-844-4TRUIST (1-844-487-8478) 24 hours a day, 7 days a week. Truist Contact Center teammates are available to assist you from 8am 8pm EST Monday-Friday and 8am 5pm EST on Saturday. You may also contact your local Truist branch. To locate a Truist branch in your area, please visit Truist.com.

Electronic fund transfers (For Consumer Accounts Only. Commercial Accounts refer to the Commercial Bank Services Agreement.)

Services such as Bill Payments and Zelle® are subject to the terms and conditions governing those services, which may not provide an error resolution process in all cases. Please refer to the terms and conditions for those services.

In case of errors or questions about your electronic fund transfers, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, IMMEDIATELY call 1-844-487-8478 or write to:

Fraud Management
P.O. Box 1014
Charlotte, NC 28201

Tell us as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than sixty (60) days after we sent the FIRST statement on which the problem or error appeared.

- Tell us your name and deposit account number (if any)
- Describe the error or transfer you are unsure of, and explain as clearly as you can why you believe it is an error or why you need more information
- Tell us the dollar amount of the suspected error

If you tell us orally, we may require that you also send us your complaint or question in writing within ten (10) business days. We will tell you the results of our investigation within ten (10) business days after we hear from you, and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days to investigate your complaint or questions for ATM transactions made within the United States and up to ninety (90) days for new accounts, foreign initiated transactions and point-of-sale transactions. If we decide to do this, we will re-credit your account within ten (10) business days for the amount you think is in error, minus a maximum of \$50. If we ask you to put your complaint in writing, and we do not receive it within ten (10) business days, we may not re-credit your account and you will not have use of the money during the time it takes us to complete our investigation.

Tell us AT ONCE if you believe your access device has been lost or stolen, or someone may have electronically transferred money from your account without your permission, or someone has used information from a check to conduct an unauthorized electronic fund transfer. If you tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, you can lose no more than \$50 if someone makes electronic transfers without your permission.

If you do NOT tell us within two (2) business days after you learn of the loss or theft of your access device or the unauthorized transaction, and we can prove we could

have stopped someone from making electronic transfers without your permission if you had told us, you could lose as much as \$500. Also, if your periodic statement shows transfers you did not make, tell us at once. If you do not tell us within sixty (60) days after the statement was mailed to you, you may not get back any money you lost after sixty (60) days if we can prove we could have stopped someone from taking the money if you had told us in time.

Important information about your Truist Ready Now Credit Line Account

Once advances are made from your Truist Ready Now Credit Line Account, an INTEREST CHARGE will automatically be imposed on the account's outstanding "Average daily balance." The INTEREST CHARGE is calculated by applying the "Daily periodic rate" to the "Average daily balance" of your account (including current transactions) and multiplying this figure by the number of days in the billing cycle. To get the "Average daily balance," we take the beginning account balance each day, add any new advances or debits, and subtract any payments or credits and the last unpaid INTEREST CHARGE. This gives us the daily balance. Then we add all of the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "Average daily balance."

Billing Rights Summary

In case of errors or questions about your Truist Ready Now Credit Line statement

If you think your statement is incorrect, or if you need more information about a Truist Ready Now Credit Line transaction on your statement, please call 1-844-4TRUIST or visit your local Truist branch. To dispute a payment, please write to us on a separate sheet of paper at the following address:

Card and Direct to Consumer Lending
PO Box 200
Wilson NC 27894-0200

We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared. You may telephone us, but doing so will not preserve your rights. In your letter, please provide the following information:

- Your name and account number
- Describe the error or transfer you are unsure about, and explain in detail why you believe this is an error or why you need more information
- The dollar amount of the suspected error

During our investigation process, you are not responsible for paying any amount in question; you are, however, obligated to pay the items on your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

Mail-in deposits

If you wish to mail a deposit, please send a deposit ticket and check to your local Truist branch. Visit Truist.com to locate the Truist branch closest to you. Please do not send cash.

Change of address

If you need to change your address, please visit your local Truist branch or call Truist Contact Center at 1-844-4TRUIST (1-844-487-8478).

How to Reconcile Your Account		Outstanding Checks and Other Debits (Section A)			
		Date/Check #	Amount	Date/Check #	Amount
1.	List the new balance of your account from your latest statement here:				
2.	Record any outstanding debits (checks, check card purchases, ATM withdrawals, electronic transactions, etc.) in section A. Record the transaction date, the check number or type of debit and the debit amount. Add up all of the debits, and enter the sum here:				
3.	Subtract the amount in Line 2 above from the amount in Line 1 above and enter the total here:				
4.	Record any outstanding credits in section B. Record the transaction date, credit type and the credit amount. Add up all of the credits and enter the sum here:				
		Outstanding Deposits and Other Credits (Section B)			
5.	Add the amount in Line 4 to the amount in Line 3 to find your balance. Enter the sum here. This amount should match the balance in your register.	Date/Type	Amount	Date/Type	Amount

For more information, please contact your local Truist branch, visit Truist.com or contact us at 1-844-4TRUIST (1-844-487-8478). MEMBER FDIC



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

2786

1/11/2022

STROUD ENGINEERING CONSULTANTS, INC.
 \$408.60

Four Hundred Eight and 60/100 DOLLARS

STROUD ENGINEERING CONSULTANTS, INC.
 10503 CYNDEE LANE
 OCESSA, FL 33558

MEMO 10/01/21 - 12/31/21 ENG. FEES

002786 40860215240615006011053*

BOFD RTN 263179804
 2/24/2022, 14:04:13
 60648
 ESEER20
 TMID 44880552250648

10005 215 8197

CHECK#:2786 \$408.60

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

2791

2/8/2022

DOWN TO EARTH LANDSCAPE & IRRIGATION
 \$10,491.18

Ten Thousand Four Hundred Ninety-One and 18/100 DOLLARS

DOWN TO EARTH LANDSCAPE & IRRIGATION
 PO BOX 738
 TANGERINE, FL 32777

MEMO

002791 104911800215240615006011053*

FOR DEPOSIT ONLY - NO CASH

CHECK#:2791 \$10,491.18

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

2792

2/8/2022

SOLITUDE LAKE MANAGEMENT
 \$1,525.00

One Thousand Five Hundred Twenty-Five and 00/100 DOLLARS

SOLITUDE LAKE MANAGEMENT
 1620 BROOKWOOD DRIVE
 SUITE H
 LITTLE ROCK, AR 72202

MEMO 0222 AQUATIC WEED CONTROL

002792 152500215240615006011053*

Signature: [Illegible]

CHECK#:2792 \$1,525.00

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

2793

2/8/2022

STRALEY ROBIN VERICKER
 \$117.00

One Hundred Seventeen and 00/100 DOLLARS

STRALEY ROBIN VERICKER
 1610 W. CLEVELAND STREET
 TAMPA, FL 33606

MEMO PROF SVCS THROUGH 10/16/2021

002793 11700215240615006011053*

BOOK -0829072734
 STRALEY & ROBIN
 800-232-2323
 9900864402

CHECK#:2793 \$117.00

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

2794

2/8/2022

THE STRANGE ZONE
 \$704.99

Seven Hundred Four and 99/100 DOLLARS

STRANGE ZONE
 230 NW 57TH STREET
 APT. 109
 BOCA RATON, FL 33487

MEMO WEBSITE MAINTENANCE AND HOSTING 0322-0

002794 70499215240615006011053*

Deposit only

CHECK#:2794 \$704.99

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
THROUGH
FEBRUARY 2022**

Heritage Pines CDD Check Detail February 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	CBI	02/08/2022	WITHLACOOCHEE...	101.000 · Suntrust ...		-1,922.71
Bill	2041547 020222	02/07/2022		539.430 · Street Lig...	-456.87	456.87
Bill	1306910 020422	02/07/2022		539.430 · Street Lig...	-1,465.84	1,465.84
TOTAL					-1,922.71	1,922.71
Check	DD	02/23/2022	JANICE M. BENED...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/23/2022	ARTHUR RHODES	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/23/2022	MICHAEL V. WALSH	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/23/2022	KATHLEEN LONE...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	02/23/2022	CAROL VAUGHAN	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	2791	02/08/2022	DOWN TO EARTH ...	101.000 · Suntrust ...		-10,491.18
Bill	INV112803	02/07/2022		539.340 · Retention...	-3,475.90	3,475.90
Bill	INV115293	02/07/2022		539.340 · Retention...	-7,015.28	7,015.28
TOTAL					-10,491.18	10,491.18

Heritage Pines CDD
Check Detail
 February 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2792	02/08/2022	SOLITUDE LAKE ...	101.000 · Suntrust ...		-1,525.00
Bill	PI-A00755243	02/07/2022		539.311 · Aquatic ...	-1,525.00	1,525.00
TOTAL					-1,525.00	1,525.00
Bill Pmt -Check	2793	02/08/2022	STRALEY ROBIN ...	101.000 · Suntrust ...		-117.00
Bill	20573	02/07/2022		514.310 · Legal Fees	-117.00	117.00
TOTAL					-117.00	117.00
Bill Pmt -Check	2794	02/08/2022	STRANGE ZONE	101.000 · Suntrust ...		-704.99
Bill	2022-0025	02/07/2022		155.000 · Prepaid E...	-704.99	704.99
TOTAL					-704.99	704.99
Bill Pmt -Check	2795	02/08/2022	WRATHELL, HUNT...	101.000 · Suntrust ...		-3,641.66
Bill	2021-0651	02/07/2022		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

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
INVOICES**



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 **02/02/2022**
Amount Due **456.87**
Current Charges Due **02/22/2022**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

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

Comparative Usage Information

Average kWh
Period Days Per Day

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



1 0 1 8 3 4 3 9

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

Previous Balance			456.87
Payment	539.430		456.87CR
Balance Forward	001		0.00

Light Energy Charge	6.01
Light Support Charge	10.65
Light Maintenance Charge	140.59
Light Fixture Charge	173.50
Light Fuel Adj 547 KWH @ 0.03600	19.69
Poles (QTY 29)	105.50
FL Gross Receipts Tax	0.93

Total Current Charges		456.87
Total Due	Please Pay	456.87

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	205 4	210 25	910 4	935 25



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

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

See Reverse Side For Mailing Instructions

Bill Date: 02/02/2022

District: BP02

Use above space for address change ONLY.

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

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

Current Charges Due Date	02/22/2022
TOTAL CHARGES DUE	456.87
Total Charges Due After Due Date	463.72

000204154700004568700004637202



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 **02/04/2022**
Amount Due **1,465.84**
Current Charges Due **02/24/2022**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

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

Comparative Usage Information

Average kWh
Period Days Per Day

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

Previous Balance 1,457.61
Payment 1,457.61CR
Balance Forward 539.430 0.00
001

Light Energy Charge 172.44
Light Support Charge 121.39
Light Maintenance Charge 196.60
Light Fixture Charge 234.28
Light Fuel Adj 5,974 KWH @ 0.03600 215.08
Poles (QTY 103) 513.00
FL Gross Receipts Tax 13.05

Total Current Charges 1,465.84
Total Due Please Pay 1,465.84



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.

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	105 90	205 7	305 7	360 2	910 94
	150 4	270 1	350 2	455 2	960 9



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

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

See Reverse Side For Mailing Instructions

Bill Date: 02/04/2022

District: BP04

Use above space for address change ONLY.

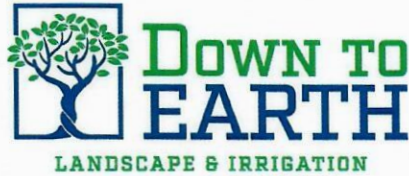
Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

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

Current Charges Due Date	02/24/2022
TOTAL CHARGES DUE	1,465.84
Total Charges Due After Due Date	1,487.83

000130691000014658400014878300

Down to Earth
 Landscape & Irrigation
 2701 Maitland Center Pkwy.
 Suite 200
 Maitland FL 32751
 (321) 263-2700 Ext 3342



PAST DUE
 November 2021
 INV112803

Customer

Heritage Pines CDD
 9220 Bonita Springs Rd
 Suite 214
 Bonita Springs FL 34135
adamsc@whhassociates.com

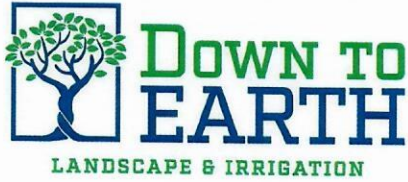
539.340
 001

Project/Job	Invoice Date	Due Date	Terms	PO #
CDD Expenses Nov 2021	11/30/2021	12/30/2021	Net 30	

Item	Qty	Rate	Amount
Scope of Work			
Monthly Maintenance for the CDD at Heritage Pines.			

4000 - Mow/Weedeat Retentions			
Diesel - 1 Gallon	54.6	✓ \$3.45	\$188.37
Maintenance Labor - Hours	67.65	✓ \$20.00	\$1,353.00
Sub Total			\$1,541.37
Z-Mow Weedeat Retentions			
Maintenance Labor - Hours	39.35	✓ \$20.00	\$787.00
Unleaded Gasoline - 1 Gallon	29.3	✓ \$2.67	\$78.23
Sub Total			\$865.23
Spraying Beds, Dry Retentions			
Fert & Pest Labor - Hours	15	✓ \$20.00	\$300.00
Glyphosate 41% - 1 Gallon	3	\$24.60	\$73.80
Paleo Park Labor - Hours	2	✓ \$20.00	\$40.00
Sub Total			\$413.80
Clean Drains			
Maintenance Labor - Hours	24	✓ \$20.00	\$480.00
Sub Total			\$480.00
Irrigation Inspection & Repairs			
Irrigation Labor - Hours	7.25	✓ \$22.00	\$159.50

Down to Earth
 Landscape & Irrigation
 2701 Maitland Center Pkwy.
 Suite 200
 Maitland FL 32751
 (321) 263-2700 Ext 3342



PAST DUE
 November 2021
 INV112803

Item	Qty	Rate	Amount
Miscellaneous Irrigation Parts - Each	1	\$16.00	\$16.00
Sub Total			\$175.50

Subtotal	\$3,475.90
Payments/Credits	\$0.00
Balance Due	\$3,475.90

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.

~~December~~ **NOVEMBER**
CDD Expenses ~~December~~ 2021

Routine Mowing Operations			Total
Toro 4000 operator (incl weed eat)	67.65 Hrs	\$20.00 Per Hr	\$1,353.00
Toro Z Mower operator (incl weed eat)	39.35 Hrs	\$20.00 Per Hr	\$787.00
Machinery Maintenance			\$0.00
Machinery Maintenance Labor*	0 Hrs	\$25.00 Per Hr	\$0.00
Fuel Cost 4000 & Bush Hog	54.6 Gallons	\$3.45 Per Gal	\$188.37 ✓
Fuel Cost Z Mower	29.3 Gallons	\$2.67 Per Gal	\$78.23 ✓
Spraying beds in retentions	15 Hrs	\$20.00 Per Hr	\$300.00
Clean drains/WE/Rake Waste Areas	24 Hrs	\$20.00 Per Hr	\$480.00
Bush Hog	0 Hrs	\$20.00 Per Hr	\$0.00
Till/Rake Waste Areas/Spray	0 Hrs	\$30.00	\$0.00
Total Mowing Operations			\$3,186.60

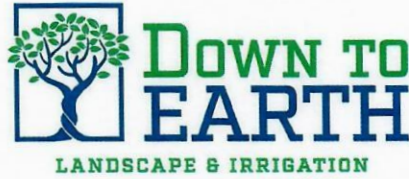
Rodeo	3 Gallons	\$24.60	\$73.80 ✓
Mulch Prep - Paleo Park			\$0.00
Labor	2 Hrs	\$20.00 Per Hr	\$40.00
Irrigation			\$0.00
Parts	1 Rotors	\$16.00 Ea	\$16.00 ✓
	Misc fittings	\$10.00 Ea	\$0.00
	knockon	\$18.00 Ea	\$0.00
	Solenoid	\$50.00 Ea	\$0.00
	Golf Drive	\$160.00 Ea	\$0.00
	Golf Can	\$150.00 Ea	\$0.00
	ESP Timer	\$130.00 Ea	\$0.00
Labor	7.25 Hrs	\$22.00 Per Hr	\$159.50

Total Other Operations \$289.30

Month Total **\$3,475.90**

	September	October	Hours Run
4000 hours	1904.6	1966	61.4
Z Mower hours	1628	1651	23
Other Z Mower			9.6

Down to Earth
 Landscape & Irrigation
 2701 Maitland Center Pkwy.
 Suite 200
 Maitland FL 32751
 (321) 263-2700 Ext 3342



December 2021
 INV115293

Customer

Heritage Pines CDD
 9220 Bonita Springs Rd
 Suite 214
 Bonita Springs FL 34135
adamsc@whassociates.com

539.340
 001

Project/Job	Invoice Date	Due Date	Terms	PO #
CDD Expenses December 2021	12/31/2021	1/30/2022	Net 30	

Item	Qty	Rate	Amount
Bush hog - Hours	5 ✓	\$20.00	\$100.00
Diesel - 1 Gallon	56	\$3.45	\$193.20
Maintenance Labor - Hours	57.15 ✓	\$20.00	\$1,143.00
Equipment Repair & Maintenance - Hours	11 ✓	\$25.00	\$275.00
Maintenance Labor - Hours	27.85 ✓	\$20.00	\$557.00
Miscellaneous Equipment Parts - Dollar	1	\$407.00	\$407.00
Unleaded Gasoline - 1 Gallon	23.1	\$2.67	\$61.68
Fert & Pest Labor - Hours	22 ✓	\$20.00	\$440.00
Glyphosate 41% - 1 Gallon	4	\$24.60	\$98.40
Paleo Park Labor - Hours	2 ✓	\$20.00	\$40.00
Maintenance Labor - Hours	65 ✓	\$20.00	\$1,300.00
Irrigation Labor - Hours	10 ✓	\$22.00	\$220.00
Miscellaneous Irrigation Parts - Each	1	\$2,180.00	\$2,180.00

Subtotal	\$7,015.28
Payments/Credits	\$0.00
Balance Due	\$7,015.28

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.

CDD Man Hours Back-up

DEC. 2021

DAY	Scott - Mechanic Burden Rate \$25.00		Pat Rate - \$ 20.00		Bill Rate - \$20.00		David G - irrigation Rate - \$22.00		OTHER JOBS Rate - \$20.00				Keith/Tim - Supervisor Rate - \$30.00				
	4000 Zmow	4000 WE	Bush	Hog	Zmow	WE	Other	Paleo	Repairs/hr	Rake	Drains	Spray	Paleo	Till	Spray	WE	Other
1																	
2		2.8	0.5		2.5							2					
3		3.5	0.5		2.7	0.25					8	2					
4		3.1	0.75		0.25	0.25				3	8	1					
5		1.5	0.25		2.9	0.25		Irr. Repair	1		8	1					
6																	
7																	
8		4.4	0.25		2.9	0.75											
9		4.5	0.25					Irr. Repair	1		4	2					
10		4.8	0.5		2.1	0.25				4	4	2					
11		4.3	0.25		3.4	0.25		Irr. Repair	1	3		1					
12																	
13																	
14		4.6			2	0.5		Irr. Repair	1			1					
15	4.5	3.1	0.5		1						6	2					
16	6.5	3.6	0.25					Irr. Repair	2		3						
17		4.1	0.5		1.5	0.25		Irr. Repair	1	3		1	2				
18		3.4	0.25		1						4	2					
19																	
20																	
21		1.2	0.25		2.2			Irr. Repair	1			2					
22						0.25					8	1					
23		1	0.5							3		1					
24		1	0.75		2.4	0.25		Irr. Repair	2			1					
25																	
26																	
27																	
28																	
29																	
30																	
31	6.5	4.5	0	50.9	6.25	5	24.6	3.25	0	0	15	Rotors	0	0	0	0	0
										10	12	53	22	2	0	0	0

7 Golf Dr.
6 Solenoids
4 Battery
Timers

CDD Expenses December 2021

Routine Mowing Operations

				Total
Toro 4000 operator (incl weed eat)	57.15 Hrs	\$20.00	Per Hr	\$1,143.00
Toro Z Mower operator (incl weed eat)	27.85 Hrs	\$20.00	Per Hr	\$557.00
Machinery Maintenance Parts		\$407		\$407.00
Machinery Maintenance Labor*	11 Hrs	\$25.00	Per Hr	\$275.00
Fuel Cost 4000 & Bush Hog	56 Gallons	\$3.45	Per Gal	\$193.20
Fuel Cost Z Mower	23.1 Gallons	\$2.67	Per Gal	\$61.68
Spraying beds in retentions	22 Hrs	\$20.00	Per Hr	\$440.00
Clean drains/WE/Rake Waste Areas	65 Hrs	\$20.00	Per Hr	\$1,300.00
Bush Hog	5 Hrs	\$20.00	Per Hr	\$100.00
Till/Rake Waste Areas/Spray	0 Hrs	\$30.00		\$0.00
Total Mowing Operations				\$4,476.88

Rodeo 4 Gallons \$24.60 \$98.40 ✓

Mulch Prep - Paleo Park Labor 2 Hrs \$20.00 Per Hr \$40.00

Irrigation Parts 15 Rotors \$16.00 Ea \$240.00 ✓
 Misc fittings \$10.00 Ea \$0.00
 knockon \$18.00 Ea \$0.00
 6 Solenoid \$50.00 Ea \$300.00 ✓
 7 Golf Drive \$160.00 Ea \$1,120.00 ✓
 Golf Can \$150.00 Ea \$0.00
 Labor 4 ESP Timer \$130.00 Ea \$520.00 ✓
 10 Hrs \$22.00 Per Hr \$220.00 ✓

Total Other Operations \$2,538.40

Month Total **\$7,015.28**

	November	December	Hours Run
4000 hours	1966.4	2017.3	50.9
Z Mower hours	1629.9	1654.5	24.6
Other Z Mower			

*Machinery Maintenance
 Replace all deck belts on 4000.
 Full PM and changed caster wheel on Z-Mower.



INVOICE

Invoice Number: PI-A00755243
Invoice Date: 02/01/22
PROPERTY: Heritage Pines CDD

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

539.311
001

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

CUSTOMER ID	CUSTOMER PO	Payment Terms	
H2224		Net 45	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Bill Kurth			03/18/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR05927 02/01/22 - 02/28/22 Lake & Pond Management Services		1,525.00	1,525.00

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

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

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400 * Facsimile (813) 223-5043

Federal Tax Id. - 20-1778458

Heritage Pines Community Development District

c/o Wrathell Hunt & Associates

9220 Bonita Beach Rd., Suite 214

Bonita Springs, FL 34135

514.310

001

November 12, 2021

Client: 001044

Matter: 000001

Invoice #: 20573

Page: 1

RE: CDD - General Matters

For Professional Services Rendered Through October 15, 2021

SERVICES

Date	Person	Description of Services	Hours	
10/5/2021	LB	REVIEW AND UPDATE FLORIDA DEO SPECIAL DISTRICT INVOICE AND UPDATE FORM.	0.2	
10/6/2021	LB	PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY FY 2021/2022 ANNUAL INVOICE AND UPDATE FORM.	0.2	
10/15/2021	DCC	PREPARE FOR UPCOMING MEETING.	0.2	
		Total Professional Services	0.6	\$117.00

PERSON RECAP

Person		Hours	Amount
DCC	Dana C. Collier	0.2	\$57.00
LB	Lynn Butler	0.4	\$60.00

November 12, 2021
Client: 001044
Matter: 000001
Invoice #: 20573

Page: 2

Total Services	\$117.00	
Total Disbursements	\$0.00	
Total Current Charges		\$117.00

PAY THIS AMOUNT		\$117.00
------------------------	--	-----------------

Please Include Invoice Number on all Correspondence

Wrathell, Hunt & Associates, LLC

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

Invoice

Date	Invoice #
2/1/2022	2021-0651

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

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

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

13

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 15, 2022 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

Present were:

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

Also present were:

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

All present recited the Pledge of Allegiance.

THIRD ORDER OF BUSINESS

Public Comments: Agenda Items [3 minutes per person]

There were no public comments.

40 **FOURTH ORDER OF BUSINESS** **Update Drainage Issues**

41
42 The Board and Staff discussed the following:

- 43 ➤ Mr. Heath and Mr. Gatz would inspect on March 9, 2022, now that the water levels have
- 44 receded.
- 45 ➤ Five to seven pipes need to be addressed but they might just need to be cleaned.
- 46 ➤ Issues continue at #18.
- 47 ➤ The Greenwich issue was under control.

48
49 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2022-01,**

50 **Implementing Section 190.006(3), Florida**
51 **Statutes, and Requesting that the Pasco**
52 **County Supervisor of Elections Begin**
53 **Conducting the District’s General Elections;**
54 **Providing for Compensation; Setting for**
55 **the Terms of Office; Authorizing Notice of**
56 **the Qualifying Period; and Providing for**
57 **Severability and an Effective Date**

58
59 Ms. Lonergan presented Resolution 2022-01. This Resolution asks the Supervisor of
60 Elections (SOE) to conduct the upcoming CDD election via the November General Election. The
61 election process will be discussed further at the April meeting.

62
63 **On MOTION by Mr. Walsh and seconded by Mr. Rhodes, with all in favor,**
64 **Resolution 2022-01, Implementing Section 190.006(3), Florida Statutes, and**
65 **Requesting that the Pasco County Supervisor of Elections Begin Conducting the**
66 **District’s General Elections; Providing for Compensation; Setting for the Terms**
67 **of Office; Authorizing Notice of the Qualifying Period; and Providing for**
68 **Severability and an Effective Date, was adopted**

69
70
71 **SIXTH ORDER OF BUSINESS** **Discussion/Consideration: Down To Earth**
72 **Price Increases**

73
74 Ms. Lonergan recalled that the Board was provided with a copy of the 2018 DTE
75 contract and the 2019 addendum.

76 Mr. Adams recapped the labor and equipment rate increases and voiced his opinion that
 77 the 50% increase is excessive. Discussion ensued regarding not accepting the increase before
 78 the automatic renewal period in May and asking DTE provide its hourly rates to justify the
 79 increased rates. It was noted that the Heritage Pines Community Association (HPCA) declined
 80 the DTE rate increase and is putting the contract out to bid. Mr. Adams was directed to pay the
 81 outstanding invoices at the prior rate, obtain DTE’s hourly rates and negotiate the contract with
 82 Mr. Martinjak to commence in October.

83

84 **SEVENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
 85 **Statements as of December 31, 2021**
 86

87 Mr. Adams presented the Unaudited Financial Statements as of December 31, 2021. In
 88 response to a question regarding Check #2799, Mr. Adams explained invoice processing was
 89 being caught up.

90

91 **On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the**
 92 **Unaudited Financial Statements as of December 31, 2021, were accepted.**

93

94

95 **EIGHTH ORDER OF BUSINESS** **Approval of December 7, 2021 Regular**
 96 **Meeting Minutes**
 97

98 Ms. Lonergan presented the December 7, 2021 Regular Meeting Minutes. The following
 99 changes were made:

- 100 Line 45: Change “Scher” to “Schaer”
- 101 Line 105: Change Helgerson” to “Helgesen”
- 102 Line 117: Insert “at NWRA 38” after “wall”

103 Mr. Gatz will have DTE address the downed tree behind NWRA 38.

104

105 **On MOTION by Ms. Vaughan and seconded by Mr. Walsh, with all in favor, the**
 106 **December 7, 2021 Regular Meeting Minutes, as amended, were approved.**

107

108

- 109 • **To Do Action Items List**

110 Items 6, 14 and 19 were completed.
 111 The following were updates or changes to the Action Items List:
 112 Item 6: Ms. Lonergan stated that DTE did a good job trimming overgrown areas at EDRA
 113 #47.
 114 Item 13: Inserted date to inspect pipes.
 115 Item 14: DTE removed two large Brazilian Pepper trees next to Grand Club Drive.
 116 Item 15: Inserted "at NWRA 38".
 117 Item 19: Change "PHCA" to "HPCA"

118

119 **NINTH ORDER OF BUSINESS**

Staff Reports

120

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

122 There was no report.

123 Discussion ensued regarding changing the pipe inspection date due to a scheduling
 124 conflict. The date was changed to March 16, 2022, 10:00 a.m.

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

126 There was no report.

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

- 128 • **NEXT MEETING DATE: April 19, 2022 at 2:00 P.M.**

- 129 ○ **QUORUM CHECK**

130 The next meeting would be held on April 19, 2022.

131 A Board Member asked for branches and debris to be removed from Paleo Park.

132

133 **TENTH ORDER OF BUSINESS**

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

134

135

136 A resident suggested avoiding plants and installing sand in the reservoir behind her
 137 residence at Baywood Forrest Drive. The area was identified as EDRA #22, which will be added
 138 to the inspection list. The resident was asked to provide Ms. Lonergan with her home and email
 139 addresses.

140

141 **ELEVENTH ORDER OF BUSINESS**

Supervisors' Requests

142

143 A Board Member asked Mr. Gatz to re-inspect all areas where the Brazilian Pepper trees
144 were removed for re-growth, as they are an invasive species.

145

146 **TWELFTH ORDER OF BUSINESS**

Adjournment

147

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

149

150 **On MOTION by Ms. Lonergan and seconded by Mr. Walsh, with all in favor, the**
151 **meeting adjourned at 2:27 p.m.**

152

153

154

155

156

157

158

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

159
160
161
162
163
164
165

Secretary/Assistant Secretary

Chair/Vice Chair

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	12.03.19	Per Mr. Rhodes, going forward, Mr. Adams to send copies of engagement letters and other CDD communications to all Supervisors. Revised 12.01.20 Mr. Adams to include forwarding bank statements for the months between regular meetings.	ONGOING	
2	06.09.20	Mr. Gatz to inspect and address plant beds and overgrowth at several east and west EDRA areas, before the mulch is applied. Revised 09.08.20 Pond 15A & 15B: inspect sparse plant bed. Revised 12.01.20 Mr. Gatz to install plant material instead of sod near Pond 15A and add sod to reduce the erosion in the area.	ONGOING	
3	07.14.20	SOLitude to send Monthly Reports during the first week of the following month.	ONGOING	
4	04.20.21	Mr. Heath to survey the area of erosion on the non-irrigated north bank at EDRA 25.	ONGOING	
5	06.29.21	DTE Staff to have pipes at Hole #17 at NWRA #38 and EDRA #36 cleaned out, and inspect entire community. 07.20.21 Monitor areas, prepare list to address during April or May dry seasons and obtain proposals.	ONGOING	
6	06.29.21	Staff to increase spraying Paleo Park twice each month and remove dead vegetation along the front property area. 07.20.21 Area was stabilized and sod was being installed.	ONGOING	
7	06.29.21	Mr. Gatz to have pipe at Hole #18 behind the T-box unclogged, possibly charge for time to remove it all and get Mr. Heath involved, if needed.	ONGOING	
8	09.21.21	Mr. Gatz to obtain proposal for sod to install at EDRA #58 07.20.21 This is an HOA, not CDD issue. 09.21.21 Added back to list for follow-up: Replace patch of sod by maintenance shed. 10.19.21 Mr. Gatz to order with next sod order.	ONGOING	
9	09.21.21	Mr. Gatz to inspect Paleo Park for poison ivy to the left around the corner when entering the park, past the bench.	ONGOING	
10	09.21.21	Mr. Heath to inspect and monitor 18445 Fairway Green Drive for ETA #35 for erosion around a cypress tree that should be inspected and monitored.	ONGOING	

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
11	09.21.21	Mr. Heath to inspect 11701 and 11705 Scenic Hills Boulevard. The area was filled in but inspection must wait until the water level drops.	ONGOING	
12	09.21.21	Ms. Lonergan and Mr. Walsh to compile a list of pipe repairs for Mr. Gatz and Mr. Heath to be addressed during dry season. 02.15.22 Inspection date is March 16, 2022, 10:00 a.m., meeting up at the maintenance building. Inspection to include EDRA #22.	ONGOING	
13	12.07.21	Revisit removal of trees along the wall at NWRA 38, in Spring 2022.	ONGOING	
14	02.15.22	Mr. Adams to pay DTE's outstanding invoices at the old rate.	ONGOING	
15	02.15.22	Mr. Adams to request Mr. Martinjak provide DTE's Staff's hourly rates and to negotiate the contract to commence in October.	ONGOING	
16	02.15.22	Mr. Gatz to have DTE remove downed tree at NWRA 38.	ONGOING	
17	02.15.22	Mr. Gatz to have DTE remove dead branches and debris from Paleo Park.	ONGOING	
18	02.15.22	Mr. Gatz to inspect all the areas where the Brazilian Pepper trees were removed for regrowth.	ONGOING	

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

COMPLETED TO DO LIST ACTION ITEMS				
(To remain on Completed List for one year from date moved to Completed.)				
#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	04.14.20	Mr. Gatz to look into renting bush hog to maintain the retention areas that cannot be mowed easily. 06.09.20 Look into renting a tractor instead of a bush hog. 07.14.20 Bush hog approved, amount NTE \$2,400. 09.08.20 to include maintaining fence line along the front property.	COMPLETED	04.20.21
2	06.09.20	Mr. Gatz to inspect EDRA#18, the ability to tie into the fence line irrigation and verify source of irrigation for EDRA #21 09.08.20 Mr. Goulette to meet with Mr. Gatz re irrigating EDRA #18. 10.20.20 The Board approved the proposal from Sunshine Sprinkler Co. to install sprinkler heads in EDRA#18.	COMPLETED	04.20.21
3	09.08.20	NWRA #38 Drain Area 1 & 2 and dead pine tree removal. Project put off until winter/spring for better pricing and result. 10.20.20 Mr. Heath to pursue proposal from Schaer. Work would be scheduled for February of 2021. 12.1.20 Board approved Schaer Development proposal to address the north side and south side areas for approximately \$17,000; work to commence in February or March. Mr. Adams to have three signs installed near the conservation area on the east side. 2.16.21 the Board approved additional funds for additional tree removal.	COMPLETED	04.20.21
4	02.16.21	The irrigation is complete; sod is pending on EDRA #18. Invoice for Sod presented 06.29.21.	COMPLETED	06.29.21
5	04.20.21	Mr. Gatz to ensure hole on Hole #7 entering the wet retention area before the green is filled in and monitored. 7.20.21 Area is stabilized and sod being installed, mowing not yet recommended.	COMPLETED	07.20.21

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
6	04.20.21	6.29.21 Staff to confirm issue is corrected, have sod installed at EDRA #6 and inspect irrigation system. 07.20.21 Previous Action Item list split into two entries. Sod being installed.	COMPLETED	07.20.21
7	04.20.21	Mr. Adams to contact the auditor to request an adjusted proposal.	COMPLETED	07.20.21
8	06.29.21	District Staff to research and determine if an easement exists between the homeowners' property and the CDD, where the fence was removed. 07.20.21 No easement recorded in public records.	COMPLETED	07.20.21
9	06.29.21	Mr. Rhodes to forward Mr. Adams the email sent to Down-to-Earth.	COMPLETED	07.20.21
10	06.29.21	Mr. Adams to include missing March and April SunTrust statements in the next agenda package.	COMPLETED	07.20.21
11	06.29.21	Staff to research and determine if an easement exists between the homeowners' property and the CDD, where the fence was removed.	COMPLETED	09.21.21
12	06.29.21	Mr. Heath to contact SWFWMD to obtain approval to remove the HP well. 07.20.21 Engage Contractor to fill well and coordinate project with Mr. Gatz.	COMPLETED	09.21.21
13	06.29.21	Mr. Adams to monitor lighting install in Villages 1, 2, and 3 projects and provide Board updates.	COMPLETED	09.21.21
14	12.01.20	Board approved DTE proposal to complete the pathway. 2.16.21 Pathway is completed; the maintenance will be ongoing.	COMPLETED	09.21.21
15	04.20.21	Mr. Heath to solicit bids for an inspection regarding the asphalt depression at 11131 Brambleleaf Way. 6.29.21 Mr. Adams to monitor project and provide Board updates. 07.20.21 HOA will not proceed with patchwork roadway repairs until the CDD gets the storm drain pipe inspected and repaired. Mr. Heath to check on the status of the contractors' schedules.	COMPLETED	09.21.21
16	07.20.21	Mr. Adams to provide HPCDD staff the correct link to the District, to list on the last page of the education presentation.	COMPLETED	09.21.21

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
17	07.20.21	Mr. Adams provided resident section of prior minutes discussing justifying purchase of the front property.	COMPLETED	09.21.21
18	09.21.21	Mr. Adams to ask SOLitude to check Pond 15C and Pond 4.	COMPLETED	10.19.21
19	09.21.21	Mr. Gatz research prices and submit a proposal for a Maintenance Agreement for contractor usage of HPCA equipment at the next meeting.	COMPLETED	10.19.21
20	09.21.21	Mr. Gatz to inspect Hole #7 where the retention area that seemed to have a leak has a dip again. 10.19.21 Mr. Hurley stated it would need continual filling. Mr. Walsh stated at Hole #7, EDRA #2A has deep rivulets, possibly due to a sprinkler issue.	COMPLETED	12.07.21
21	09.21.21	Mr. Heath to re-send documents relating to Paleo Park to Ms. Botterbusch.	COMPLETED	12.07.21
22	09.21.21	Mr. Adams to send copies of the section of prior minutes discussing justifying purchase of the front property to the Board.	COMPLETED	12.07.21
23	10.19.21	Ms. Lonergan to email the resident who complained about drainage issues at EDRA #13. Mr. Gatz stated that area was mowed.	COMPLETED	12.07.21
24	10.19.21	Mr. Adams to request spatterdock be reduced own to 35% and EWRA #33 reduced down to 85% when technicians are on site.	COMPLETED	12.07.21
25	10.19.21	Mr. Gatz to submit HPCA Equipment usage billing information to Mr. Hurley for submission to Mr. Adams monthly.	COMPLETED	12.07.21
26	06.29.21	Staff to have overgrown areas at EDRA #47 trimmed.	COMPLETED	02.15.22
27	09.21.21	Mr. Gatz to inspect the area next to Grand Club Drive for the presence of two large Brazilian Pepper trees.	COMPLETED	02.15.22

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

14C

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE

LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 19, 2021	Regular Meeting	2:00 PM
December 7, 2021	Regular Meeting	2:00 PM
February 15, 2022	Regular Meeting	2:00 PM
April 19, 2022	Regular Meeting	2:00 PM
June 21, 2022	Regular Meeting	2:00 PM
July 19, 2022	Public Hearing & Regular Meeting	2:00 PM
September 20, 2022	Regular Meeting	2:00 PM