

HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

June 21, 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

June 14, 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 June 21, 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. Consideration of SOLitude Lake Management Addendum to Current Contract
5. Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2021, Prepared by Carr, Riggs & Ingram, LLC
6. Consideration of Resolution 2022-02, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2021
7. Consideration of Resolution 2022-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date
8. Update: Status of Contract Negotiations with Down To Earth
9. Discussion: Maintenance of Paleo Park
10. Acceptance of Unaudited Financial Statements as of April 30, 2022
11. Approval of April 19, 2022 Regular Meeting Minutes
 - To Do Action Items List
12. Staff Reports

- A. District Counsel: *Straley Robin Vericker, P.A.*
- B. District Engineer: *Stroud Engineering Consultants*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
- I. 1,995 Registered Voters in District as of April 15, 2022
- II. NEXT MEETING DATE: July 19, 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

- 13. Audience Comments: Non-Agenda Items [3 minutes per person]
- 14. Supervisors' Requests
- 15. 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**

4

ADDENDUM TO CURRENT CONTRACT

CUSTOMER NAME: Heritage Pines CDD (H2224)
SUBMITTED TO: Chuck Adams
CONTRACT SUBMISSION DATE: May 1, 2022
SUBMITTED BY: LisaMarie Strawser, Sales Support Administrator

This Addendum Letter is for the current Services Contract by and between SOLitude Lake Management, LLC ("SOLitude" or the "Company") and the customer identified above (the "Customer"), and will be under the same terms and conditions for the same period as your current Annual Management Services Contract except as amended here.

SOLitude Lake Management proposes an adjustment to your waterway management program investment with an increase of 7%. This increase will allow **SOLitude Lake Management** to dedicate the resources necessary to continue to maintain the waterway system to your complete satisfaction.

Effective May 1, 2022 your monthly price will increase from \$1,586.00 monthly to \$1,697.02 monthly.

Please send your contract addendum to reflect the new price effective May 1, 2022.

Thank you for your continued business and we look forward to working with you in 2022 and beyond!

Have a great day,

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

5



**Heritage Pines Community
Development District**

FINANCIAL STATEMENTS

September 30, 2021



	Page
REPORT	
Independent Auditors' Report	1
FINANCIAL STATEMENTS	
Management's Discussion and Analysis (required supplemental information)	3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	11
Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14
Required Supplemental Information (other than MD&A)	
Budget to Actual Comparison Schedule - General Fund	21
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 <i>Government Auditing Standards</i>	22
Management Letter	24
Independent Accountants' Report on Compliance with Section 218.415 Florida Statutes	27



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
Total assets	\$ 489,234
 Liabilities and Fund Balances	
Liabilities	
Accounts payable	\$ 19,230
Total liabilities	19,230
 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
Total liabilities and fund balances	\$ 489,234

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.

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

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 10, 2022



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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.

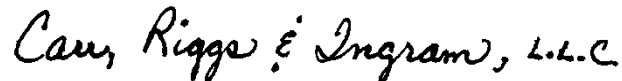
- b. The total amount of special assessments collected by or on behalf of the District as \$336,464.
- c. The total amount of outstanding bonds issued by the district as \$0.

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

6

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 21st day of June, 2022.

ATTEST:

**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**

7

RESOLUTION 2022-04

A RESOLUTION OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2022/2023 AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District's Board shall be held during Fiscal Year 2022/2023 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file a schedule of the District's regular meetings annually with Pasco County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 21st day of June, 2022.

ATTEST:

**HERITAGE PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit "A"

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE		
LOCATION		
<i>Heritage Pines Country Club Meeting Room, 11524 Scenic Hill Boulevard, Hudson, Florida 34667</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 18, 2022	Regular Meeting	2:00 PM
December 20, 2022	Regular Meeting	2:00 PM
February 21, 2023	Regular Meeting	2:00 PM
April 18, 2023	Regular Meeting	2:00 PM
June 20, 2023	Regular Meeting	2:00 PM
July 18, 2023	Public Hearing & Regular Meeting	2:00 PM
September 19, 2023	Regular Meeting	2:00 PM

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

10

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2022**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2022**

	<u>Major Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	
ASSETS		
Cash - SunTrust	\$ 608,850	\$ 608,850
Investments		
SBA		
Operating A	770	770
Reserve A	1,876	1,876
Utility deposit	14,717	14,717
Undeposited funds	33	33
Total assets	<u>\$ 626,246</u>	<u>\$ 626,246</u>
LIABILITIES & FUND BALANCE		
Liabilities		
Total liabilities	<u>-</u>	<u>-</u>
Fund balance		
Committed		
Disaster recovery	175,000	175,000
Future mower replacement	70,000	70,000
Working capital	150,000	150,000
Unassigned	231,246	231,246
Total fund balance	<u>626,246</u>	<u>626,246</u>
Total liabilities and fund balance	<u>\$ 626,246</u>	<u>\$ 626,246</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
UNRECONCILED GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 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	\$ 8,799	\$ 1,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,640	\$ 282,926	100%
Interest & miscellaneous	4	4	5	734	5	6	6	-	-	-	-	-	765	1,000	77%
Total revenues	4	93,711	165,157	9,394	3,736	8,805	1,596	-	-	-	-	-	282,405	283,926	99%
EXPENDITURES															
Professional & administrative fees															
Supervisors	861	-	1,076	-	1,076	-	1,076	-	-	-	-	-	4,090	7,000	58%
Management	2,704	2,704	2,704	2,704	2,704	2,704	2,704	-	-	-	-	-	18,929	32,450	58%
Legal	-	-	-	436	117	72	57	-	-	-	-	-	682	1,000	68%
Engineering	-	-	-	409	-	260	-	-	-	-	-	-	669	5,000	13%
Audit	-	-	500	7,000	-	-	-	-	-	-	-	-	7,500	7,500	100%
Assessment roll preparation	601	601	601	601	601	601	601	-	-	-	-	-	4,206	7,210	58%
Arbitrage rebate calculation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Dissemination agent fees	83	83	83	83	83	83	83	-	-	-	-	-	583	1,000	58%
Trustee fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,337	0%
Telephone	13	13	13	13	13	13	13	-	-	-	-	-	88	150	59%
Rentals and leases	155	155	155	155	155	155	155	-	-	-	-	-	1,085	1,860	58%
Postage	-	102	95	8	-	-	-	-	-	-	-	-	206	1,000	21%
Printing & binding	86	86	86	86	86	86	86	-	-	-	-	-	601	1,030	58%
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	46	45	-	-	-	-	-	367	1,000	37%
ADA website compliance	210	-	-	-	-	-	-	-	-	-	-	-	210	210	100%
Website	-	-	-	-	-	705	-	-	-	-	-	-	705	705	100%
Total Professional & Administrative Fees	12,647	3,972	5,372	11,551	4,891	4,725	4,820	-	-	-	-	-	47,976	81,382	59%
Operations and maintenance															
Electricity - street lighting	1,914	1,914	1,914	1,914	1,923	1,949	1,963	-	-	-	-	-	13,494	22,500	60%
Retention pond mowing/weed control	-	4,001	-	1,440	10,491	6,641	13,978	-	-	-	-	-	36,551	88,000	42%
Irrigation water	-	1,194	-	1,013	-	1,850	3,200	-	-	-	-	-	7,258	15,000	48%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Aquatic weed control	1,525	1,525	2,720	1,525	1,525	3,086	1,586	-	-	-	-	-	13,492	20,000	67%
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	13,526	20,727	-	-	-	-	-	72,555	196,500	37%
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	150	0%
Tax collector	-	1,874	3,303	173	75	176	31	-	-	-	-	-	5,632	5,894	96%
Total other fees and charges	-	1,874	3,303	173	75	176	31	-	-	-	-	-	5,632	6,044	93%
Total expenditures	16,086	14,480	15,069	17,616	18,905	18,427	25,578	-	-	-	-	-	126,163	283,926	44%
Excess/(deficiency) of revenues over/(under) expenditures	(16,082)	79,231	150,088	(8,222)	(15,169)	(9,622)	(23,982)	-	-	-	-	-	156,242	-	
Fund balance - beginning	470,004	453,922	533,153	683,241	675,019	659,850	650,228	626,246	626,246	626,246	626,246	626,246	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	255,228	231,246	231,246	231,246	231,246	231,246	231,246	231,246	28,740	
Fund balance - ending	\$ 453,922	\$ 533,153	\$ 683,241	\$ 675,019	\$ 659,850	\$ 650,228	\$ 626,246	\$ 626,246	\$ 626,246	\$ 626,246	\$ 626,246	\$ 626,246	\$ 626,246	\$ 423,740	

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

Heritage Pines CDD
General Ledger
As of April 30, 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 ANALY...		53.56	450,373.26
General Journal	10/28/2021	2805		BOARD MEETING...		738.80	449,634.46
General Journal	10/28/2021	2805		BOARD MEETING...		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 ANALY...		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...	142,434.52		651,797.27
General Journal	12/20/2021	2845		ACCOUNT ANALY...		59.05	651,738.22
General Journal	12/22/2021	2833		BOARD MEETING...		923.50	650,814.72
General Journal	12/22/2021	2833		BOARD MEETING...		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 ANALY...		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 ANALY...		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...		923.50	638,277.77
General Journal	02/23/2022	2858		BOARD MEETING...		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
General Journal	03/17/2022	2862		A/P 03/17/2022		17,500.81	624,281.59
General Journal	03/21/2022	2874		ACCOUNT ANALY...		45.07	624,236.52
General Journal	03/24/2022	2864		VOID: TO VOID C...	0.00		624,236.52
General Journal	03/24/2022	2865		REISSUE CHECK ...	0.00		624,236.52
General Journal	03/31/2022	2868		TAX COLLECTION	0.25		624,236.77
General Journal	03/31/2022	2869		TAX COLLECTION	8,622.77		632,859.54
General Journal	03/31/2022	2875		INTERST INCOME	5.46		632,865.00
General Journal	04/12/2022	2867		A/P 04/12/2022		24,426.57	608,438.43
General Journal	04/21/2022	2880		SERVICE CHARGE		43.24	608,395.19
General Journal	04/22/2022	2870		BOARD MEETING...		923.50	607,471.69
General Journal	04/22/2022	2870		BOARD MEETING...		153.00	607,318.69
General Journal	04/29/2022	2881		INTEREST INCOME	5.12		607,323.81

Heritage Pines CDD
General Ledger
 As of April 30, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	04/30/2022	2877		TAX COLLECTION	1,526.07		608,849.88
Total 101.000 · Suntrust Bank - Checking					277,838.07	139,762.55	608,849.88
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
General Journal	03/31/2022	2872		02/22 INTEREST I...	0.19		769.81
General Journal	04/30/2022	2873		03/22 INTEREST I...	0.28		770.09
Total 151.001 · SBA-Operating A Account					0.87	0.00	770.09
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
General Journal	03/31/2022	2872		02/22 INTEREST I...	0.46		1,876.28
General Journal	04/30/2022	2873		03/22 INTEREST I...	0.70		1,876.98
Total 151.101 · SBA - Reserve A Account					2.14	0.00	1,876.98
Total 151.000 · Investments					3.01	0.00	2,647.07
121.000 · Assessments Receivable							1,099.00
General Journal	11/12/2021	2817		EXCESS FEES FY...		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...	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...		113,246.17	39,303.44
General Journal	12/17/2021	2832		NO PRIOR ENTRY...		29,186.17	10,117.27
General Journal	12/17/2021	2832		NO PRIOR ENTRY...		2.18	10,115.09

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

06/08/22

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
General Journal	04/20/2022	2871		TAX COLLECTION	33.00		33.00
Total 1299 · Undeposited Funds					255,544.42	255,511.42	33.00
155.000 · Prepaid Expense							0.00
Bill	02/07/2022	2022-...	STRANGE ZONE	WEBSITE MAINTENANCE	704.99		704.99
General Journal	03/01/2022	2851		TO REFLECT COSTS		704.99	0.00
Total 155.000 · Prepaid Expense					704.99	704.99	0.00
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 ...	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
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
General Journal	03/16/2022	2860		A/P 03/16/2022		17,500.81	-17,500.81
General Journal	03/17/2022	2862		A/P 03/17/2022	17,500.81		0.00
General Journal	04/11/2022	2866		A/P 04/11/2022		24,426.57	-24,426.57
General Journal	04/12/2022	2867		A/P 04/12/2022	24,426.57		0.00
Total 202.000 · Accounts Payable - Year End					135,305.86	116,075.59	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

Heritage Pines CDD
General Ledger
 As of April 30, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
General Journal	03/31/2022	2872		02/22 INTEREST I...		0.19	-24.93
General Journal	03/31/2022	2872		02/22 INTEREST I...		0.46	-25.39
General Journal	03/31/2022	2875		INTERST INCOME		5.46	-30.85
General Journal	04/29/2022	2881		INTEREST INCOME		5.12	-35.97
General Journal	04/30/2022	2873		03/22 INTEREST I...		0.28	-36.25
General Journal	04/30/2022	2873		03/22 INTEREST I...		0.70	-36.95
Total 361.100 · Interest Income - Surplus Acct					0.00	36.95	-36.95
Total 361.000 · Interest Income					0.00	36.95	-36.95
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 ...		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 ...		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 ...		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 ...		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 ...		189.83	-258,858.94
General Journal	01/31/2022	2854		TAX COLLECTION		8,487.23	-267,346.17

Heritage Pines CDD
General Ledger
 As of April 30, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	01/31/2022	2854		TAX COLLECTOR ...		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 ...		74.62	-271,250.39
General Journal	03/31/2022	2868		TAX COLLECTION		0.25	-271,250.64
General Journal	03/31/2022	2869		TAX COLLECTION		8,622.77	-279,873.41
General Journal	03/31/2022	2869		TAX COLLECTOR ...		175.97	-280,049.38
General Journal	04/20/2022	2871		TAX COLLECTION		33.00	-280,082.38
General Journal	04/30/2022	2877		TAX COLLECTION		1,526.07	-281,608.45
General Journal	04/30/2022	2877		TAX COLLECTOR ...		31.14	-281,639.59
Total 363.100 · Assessment Levy					0.00	281,639.59	-281,639.59
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...	122.40		122.40
Check	10/28/2021	DD	ARTHUR RHODES	BOARD MEETING...	184.70		307.10
Check	10/28/2021	DD	MICHAEL V. WALSH	BOARD MEETING...	184.70		491.80
Check	10/28/2021	DD	KATHLEEN LONERGAN	BOARD MEETING...	184.70		676.50
Check	10/28/2021	DD	CAROL VAUGHAN	BOARD MEETING...	184.70		861.20
General Journal	12/22/2021	2833		BOARD MEETING...	153.00		1,014.20
Check	12/22/2021	DD	JANICE M. BENEDETTI	BOARD MEETING...	184.70		1,198.90
Check	12/22/2021	DD	ARTHUR RHODES	BOARD MEETING...	184.70		1,383.60
Check	12/22/2021	DD	MICHAEL V. WALSH	BOARD MEETING...	184.70		1,568.30
Check	12/22/2021	DD	KATHLEEN LONERGAN	BOARD MEETING...	184.70		1,753.00
Check	12/22/2021	DD	CAROL VAUGHAN	BOARD MEETING...	184.70		1,937.70
General Journal	02/23/2022	2858		BOARD MEETING...	153.00		2,090.70
Check	02/23/2022	DD	JANICE M. BENEDETTI	BOARD MEETING...	184.70		2,275.40
Check	02/23/2022	DD	ARTHUR RHODES	BOARD MEETING...	184.70		2,460.10
Check	02/23/2022	DD	MICHAEL V. WALSH	BOARD MEETING...	184.70		2,644.80
Check	02/23/2022	DD	KATHLEEN LONERGAN	BOARD MEETING...	184.70		2,829.50
Check	02/23/2022	DD	CAROL VAUGHAN	BOARD MEETING...	184.70		3,014.20
General Journal	04/22/2022	2870		BOARD MEETING...	153.00		3,167.20
Check	04/22/2022	DD	MICHAEL V. WALSH	BOARD MEETING...	184.70		3,351.90
Check	04/22/2022	DD	KATHLEEN LONERGAN	BOARD MEETING...	184.70		3,536.60
Check	04/22/2022	DD	ARTHUR RHODES	BOARD MEETING...	184.70		3,721.30
Check	04/22/2022	DD	CAROL VAUGHAN	BOARD MEETING...	184.70		3,906.00
Check	04/22/2022	DD	JANICE M. BENEDETTI	BOARD MEETING...	184.70		4,090.70
Total 511.110 · Supervisor's Fees					4,090.70	0.00	4,090.70
Total 511.000 · Legislative					4,090.70	0.00	4,090.70
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

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	2,704.16		16,224.96
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	2,704.16		18,929.12
Total 512.311 · Management Fees					18,929.12	0.00	18,929.12
Total 512.000 · Executive					18,929.12	0.00	18,929.12
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
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	600.83		3,604.98
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	600.83		4,205.81
Total 513.310 · Assessment Roll Preparation					4,205.81	0.00	4,205.81
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
Bill	02/07/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	02/22 MGMT FEE	83.34		416.70
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	83.34		500.04
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	83.34		583.38
Total 513.312 · Dissemination Agent					583.38	0.00	583.38
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 ...	906.58		1,874.13
General Journal	12/05/2021	2834		TAX COLLECTOR ...	2,311.15		4,185.28
General Journal	12/08/2021	2831		TAX COLLECTOR ...	595.64		4,780.92
General Journal	12/10/2021	2836		TAX COLLECTOR ...	206.43		4,987.35
General Journal	12/31/2021	2842		TAX COLLECTOR ...	189.83		5,177.18
General Journal	01/31/2022	2854		TAX COLLECTOR ...	173.21		5,350.39
General Journal	02/28/2022	2863		TAX COLLECTOR ...	74.62		5,425.01
General Journal	03/31/2022	2869		TAX COLLECTOR ...	175.97		5,600.98
General Journal	04/30/2022	2877		TAX COLLECTOR ...	31.14		5,632.12
Total 513.315 · Tax Collector					5,632.12	0.00	5,632.12
513.320 · Audit							0.00

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	12/10/2021	17258...	CARR, RIGGS & INGRAM, LLC	FY 2021 AUDIT - I...	500.00		500.00
Bill	01/10/2022	17265...	CARR, RIGGS & INGRAM, LLC	FY 2021 AUDIT - F...	7,000.00		7,500.00
Total 513.320 · Audit					7,500.00	0.00	7,500.00
Total 513.000 · Financial & Administrative					17,921.31	0.00	17,921.31
514.000 · Legal Counsel							0.00
514.310 · Legal Fees							0.00
Bill	01/10/2022	20769	STRALEY ROBIN VERICKER	PROF SVCS THR...	436.45		436.45
Bill	02/07/2022	20573	STRALEY ROBIN VERICKER	PROF SVCS THR...	117.00		553.45
Bill	03/16/2022	21034	STRALEY ROBIN VERICKER	PROF SVCS THR...	72.00		625.45
Bill	04/11/2022	21271	STRALEY ROBIN VERICKER	PROF SVCS THR...	57.00		682.45
Total 514.310 · Legal Fees					682.45	0.00	682.45
Total 514.000 · Legal Counsel					682.45	0.00	682.45
519.000 · Other General Government							0.00
519.320 · Engineering							0.00
Bill	01/10/2022	HPC1...	STROUD ENGINEERING CONSULTANTS	10/01/21 - 12/31/2...	408.60		408.60
Bill	03/16/2022	HPC1...	STROUD ENGINEERING CONSULTANTS	01/01/22-02/28/22 ...	260.10		668.70
Total 519.320 · Engineering					668.70	0.00	668.70
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
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	12.50		75.00
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	12.50		87.50
Total 519.411 · Telephone					87.50	0.00	87.50
519.413 · Website Maintenance							0.00
General Journal	03/01/2022	2851		TO REFLECT CO...	704.99		704.99
Total 519.413 · Website Maintenance					704.99	0.00	704.99
519.414 · ADA Website Compliance							0.00

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	10/13/2021	1965	ADA SITE COMPLIANCE	Compliance Shield,...	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
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	155.00		930.00
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	155.00		1,085.00
Total 519.440 · Rentals and Leases					1,085.00	0.00	1,085.00
519.450 · Insurance							0.00
Bill	10/13/2021	14561	EGIS INSURANCE & RISK ADVISORS	FY 2020 INSURAN...	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
Bill	03/16/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	03/22 MGMT FEE	85.83		514.98
Bill	04/11/2022	2021-...	WRATHELL, HUNT & ASSOCIATES. LLC	04/22 MGMT FEE	85.83		600.81
Total 519.470 · Printing and Binding					600.81	0.00	600.81
519.480 · Legal Advertising							0.00
Bill	10/13/2021	00001...	TAMPA BAY TIMES	NOTICE OF FY20...	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 ANALY...	53.56		53.56
General Journal	11/19/2021	2829		ACCOUNT ANALY...	52.57		106.13
General Journal	12/20/2021	2845		ACCOUNT ANALY...	59.05		165.18
General Journal	01/21/2022	2856		ACCOUNT ANALY...	56.75		221.93
General Journal	02/18/2022	2861		ACCOUNT ANALY...	55.75		277.68
General Journal	03/21/2022	2874		ACCOUNT ANALY...	45.07		322.75
General Journal	04/21/2022	2880		SERVICE CHARGE	43.24		365.99
Total 519.490 · Contingencies					365.99	0.00	365.99
519.540 · Annual District Filing Fee							0.00
Bill	11/15/2021	84138	DEPARTMENT OF ECONOMIC OPPOR...	FY 2021/2022 SPE...	175.00		175.00

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 519.540 · Annual District Filing Fee					175.00	0.00	175.00
Total 519.000 · Other General Government					11,985.71	2.18	11,983.53
539.000 · Field Maintenance							0.00
539.311 · Aquatic Weed Control							0.00
Bill	10/13/2021	PI-A0...	SOLITUDE LAKE MANAGEMENT	10/21 AQUATIC W...	1,525.00		1,525.00
Bill	11/08/2021	PI-A0...	SOLITUDE LAKE MANAGEMENT	11/21 AQUATIC W...	1,525.00		3,050.00
Bill	12/10/2021	PI-A0...	SOLITUDE LAKE MANAGEMENT	12/21 AQUATIC W...	1,525.00		4,575.00
Bill	12/10/2021	PI-A0...	SOLITUDE LAKE MANAGEMENT	SPATTERDOCK T...	1,195.00		5,770.00
Bill	01/20/2022	PI-A0...	SOLITUDE LAKE MANAGEMENT	01/22 AQUATIC W...	1,525.00		7,295.00
Bill	02/07/2022	PI-A0...	SOLITUDE LAKE MANAGEMENT	02/22 AQUATIC W...	1,525.00		8,820.00
Bill	03/16/2022	PI-A0...	SOLITUDE LAKE MANAGEMENT	WATER QUALITY ...	1,500.00		10,320.00
Bill	03/16/2022	PI-A0...	SOLITUDE LAKE MANAGEMENT	03/22 AQUATIC W...	1,586.00		11,906.00
Bill	04/11/2022	PI-A0...	SOLITUDE LAKE MANAGEMENT	04/22 AQUATIC W...	1,586.00		13,492.00
Total 539.311 · Aquatic Weed Control					13,492.00	0.00	13,492.00
539.340 · Retention Pond Mowing/Weed Cont							0.00
General Journal	10/01/2021	2855R		Audit JE: Shift to F...	0.00		0.00
Bill	11/15/2021	INV10...	DOWN TO EARTH LANDSCAPE & IRRI...	10/21 MOWING S...	4,000.51		4,000.51
Bill	01/10/2022	122821	HERITAGE PINES COMMUNITY ASSOC...	EQUIPMENT USE	1,440.00		5,440.51
Bill	02/07/2022	INV11...	DOWN TO EARTH LANDSCAPE & IRRI...	11/21 MOWING S...	3,475.90		8,916.41
Bill	02/07/2022	INV11...	DOWN TO EARTH LANDSCAPE & IRRI...	12/21 MOWING S...	7,015.28		15,931.69
Bill	03/16/2022	INV11...	DOWN TO EARTH LANDSCAPE & IRRI...	02/22 MOWING S...	5,301.46		21,233.15
Bill	03/16/2022	013122	HERITAGE PINES COMMUNITY ASSOC...	EQUIPMENT USE	1,340.00		22,573.15
Deposit	03/24/2022	2764	DOWN TO EARTH LANDSCAPE & IRRI...	VOID CK. 2764		3,333.19	19,239.96
Check	03/24/2022	2802	DOWN TO EARTH LANDSCAPE & IRRI...	TO REISSUE CHE...	3,333.19		22,573.15
Bill	04/11/2022	INV12...	DOWN TO EARTH LANDSCAPE & IRRI...	03/22 MOWING S...	4,735.50		27,308.65
Bill	04/11/2022	INV12...	DOWN TO EARTH LANDSCAPE & IRRI...	01/22 MOWING S...	5,142.69		32,451.34
Bill	04/11/2022	02282...	HERITAGE PINES COMMUNITY ASSOC...	EQUIPMENT USE	2,600.00		35,051.34
Bill	04/11/2022	03312...	HERITAGE PINES COMMUNITY ASSOC...	EQUIPMENT USE	1,500.00		36,551.34
Total 539.340 · Retention Pond Mowing/Weed Cont					39,884.53	3,333.19	36,551.34
539.341 · Dry Retention Pond Refurbish							0.00
General Journal	12/31/2021	2838		TO RECLASS INV...	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 C...	2041547 10/05/2021	456.87		456.87
Bill	10/13/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 10/07/2021	1,457.61		1,914.48
Bill	11/08/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 11/04/2021	1,457.61		3,372.09
Bill	11/08/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 11/02/2021	456.87		3,828.96
Bill	12/10/2021	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 12/0/2021	456.87		4,285.83
Bill	12/10/2021	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 12/07/2021	1,457.61		5,743.44
Bill	01/10/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 01/07/22	1,457.61		7,201.05
Bill	01/10/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 01/05/22	456.87		7,657.92
Bill	02/07/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 02/02/22	456.87		8,114.79

**Heritage Pines CDD
General Ledger
As of April 30, 2022**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	02/07/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 02/04/22	1,465.84		9,580.63
Bill	03/16/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 02/04/22	1,490.33		11,070.96
Bill	03/16/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 03/03/22	459.12		11,530.08
Bill	04/11/2022	13069...	WITHLACOOCHEE RIVER ELECTRIC C...	1306910 04/07/22	1,503.21		13,033.29
Bill	04/11/2022	20415...	WITHLACOOCHEE RIVER ELECTRIC C...	2041547 04/05/22	460.23		13,493.52
Total 539.430 · Street Lighting					13,493.52	0.00	13,493.52
539.431 · Irrigation of Pond Banks							0.00
Bill	11/08/2021	103121	HERITAGE PINES COMMUNITY ASSOC...	10/21 RECLAIMED...	1,194.33		1,194.33
Bill	12/10/2021	113021	HERITAGE PINES COMMUNITY ASSOC...	EQUIPMENT USE	1,010.00		2,204.33
General Journal	12/31/2021	2838		TO RECLASS INV...		1,010.00	1,194.33
Bill	01/10/2022	123121	HERITAGE PINES COMMUNITY ASSOC...	12/21 RECLAIMED...	1,013.50		2,207.83
Bill	03/16/2022	013122	HERITAGE PINES COMMUNITY ASSOC...	01/22 RECLAIMED...	1,850.14		4,057.97
Bill	04/11/2022	033122	HERITAGE PINES COMMUNITY ASSOC...	03/22 RECLAIMED...	1,714.41		5,772.38
Bill	04/11/2022	022822	HERITAGE PINES COMMUNITY ASSOC...	02/22 RECLAIMED...	1,485.87		7,258.25
Total 539.431 · Irrigation of Pond Banks					8,268.25	1,010.00	7,258.25
539.461 · Water Quality Testing							0.00
Bill	12/10/2021	SMOR...	SOLITUDE LAKE MANAGEMENT	WATER QUALITY ...	750.00		750.00
Total 539.461 · Water Quality Testing					750.00	0.00	750.00
Total 539.000 · Field Maintenance					76,898.30	4,343.19	72,555.11
TOTAL					799,903.94	799,903.94	0.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BANK STATEMENTS**



999-99-99-99 40386 0 C 001 30 50 004
 HERITAGE PINE COMMUNITY DEVELOPMENT
 DISTRICT
 2300 GLADES RD STE 410W
 BOCA RATON FL 33431-8556

Your account statement

For 04/29/2022

Contact us



Truist.com



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

■ PUBLIC SPECIAL MRC 0615006011053

Account summary

Your previous balance as of 03/31/2022	\$633,412.13
Checks	- 31,357.88
Other withdrawals, debits and service charges	- 3,083.18
Deposits, credits and interest	+ 8,628.14
Your new balance as of 04/29/2022	= \$607,599.21

Interest summary

Interest paid this statement period	\$5.12
2022 interest paid year-to-date	\$21.26
Interest rate	0.01%

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
04/01	2796	5,301.46	04/21	2803	9,878.19	04/18	2806	57.00
04/26	*2800	260.10	04/19	2804	7,300.28	04/22	2807	3,641.66
04/14	*2802	3,333.19	04/21	2805	1,586.00			

* indicates a skip in sequential check numbers above this item

Total checks = \$31,357.88

Other withdrawals, debits and service charges

DATE	DESCRIPTION	AMOUNT(\$)
04/13	ACH CORP DEBIT WEB PMTS Withlacoochee Ri HERITAGE PINES C OM DE CUSTOMER ID QKZ5HJ	1,963.44
04/21	SERVICE CHARGES - PRIOR PERIOD	43.24
04/22	ACH CORP DEBIT ADP Tax ADP Tax HERITAGE PINES COMMUNI CUSTOMER ID 07QHR 042216A01	153.00
04/22	ACH CORP DEBIT WAGE PAY ADP WAGE PAY HERITAGE PINES COMMUNI CUSTOMER ID 554080938360QHR	923.50

Total other withdrawals, debits and service charges = \$3,083.18

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
04/08	TAX ACC PASCOTAX HERITAGE PINES CDD CUSTOMER ID 000000000001008	0.25
04/08	TAX ACC PASCOTAX HERITAGE PINES CDD CUSTOMER ID 000000000001008	3,281.89
04/08	TAX ACC PASCOTAX HERITAGE PINES CDD CUSTOMER ID 000000000001008	5,340.88
04/29	EFFECTIVE DATE 4-30-22 INTEREST PAYMENT	5.12

Total deposits, credits and interest = \$8,628.14

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

Heritage Pines CDD Check Detail April 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	CBI	04/12/2022	WITHLACOOCHEE...	101.000 · Suntrust ...		-1,963.44
Bill	1306910 040722	04/11/2022		539.430 · Street Lig...	-1,503.21	1,503.21
Bill	2041547 040522	04/11/2022		539.430 · Street Lig...	-460.23	460.23
TOTAL					-1,963.44	1,963.44
Check	DD	04/22/2022	MICHAEL V. WALSH	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	04/22/2022	KATHLEEN LONE...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	04/22/2022	ARTHUR RHODES	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	04/22/2022	CAROL VAUGHAN	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	04/22/2022	JANICE M. BENED...	101.000 · Suntrust ...		-184.70
				511.110 · Superviso...	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	2803	04/12/2022	DOWN TO EARTH ...	101.000 · Suntrust ...		-9,878.19
Bill	INV121355	04/11/2022		539.340 · Retention...	-4,735.50	4,735.50
Bill	INV121156	04/11/2022		539.340 · Retention...	-5,142.69	5,142.69
TOTAL					-9,878.19	9,878.19

Heritage Pines CDD Check Detail April 2022

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	2804	04/12/2022	HERITAGE PINES ...	101.000 · Suntrust ...		-7,300.28
Bill	033122	04/11/2022		539.431 · Irrigation ...	-1,714.41	1,714.41
Bill	022822	04/11/2022		539.431 · Irrigation ...	-1,485.87	1,485.87
Bill	022822EU	04/11/2022		539.340 · Retention...	-2,600.00	2,600.00
Bill	033122EU	04/11/2022		539.340 · Retention...	-1,500.00	1,500.00
TOTAL					-7,300.28	7,300.28
Bill Pmt -Check	2805	04/12/2022	SOLITUDE LAKE ...	101.000 · Suntrust ...		-1,586.00
Bill	PI-A00790292	04/11/2022		539.311 · Aquatic ...	-1,586.00	1,586.00
TOTAL					-1,586.00	1,586.00
Bill Pmt -Check	2806	04/12/2022	STRALEY ROBIN ...	101.000 · Suntrust ...		-57.00
Bill	21271	04/11/2022		514.310 · Legal Fees	-57.00	57.00
TOTAL					-57.00	57.00
Bill Pmt -Check	2807	04/12/2022	WRATHELL, HUNT...	101.000 · Suntrust ...		-3,641.66
Bill	2021-0901	04/11/2022		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 **1306910** Cycle **04**
Meter Number
Customer Number 10183439
Customer Name HERITAGE PINES COM DEV

Bill Date **04/07/2022**
Amount Due **1,503.21**
Current Charges Due **04/27/2022**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

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

Comparative Usage Information

Average kWh
Period Days Per Day

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



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 1,490.33
Payment 1,490.33CR
Balance Forward 539.430 0.00
001

Light Energy Charge 163.92
Light Support Charge 117.06
Light Maintenance Charge 207.11
Light Fixture Charge 247.06
Light Fuel Adj 5,754 KWH @ 0.04200 241.67
Poles (QTY 103) 513.00
FL Gross Receipts Tax 13.39

Total Current Charges 1,503.21
Total Due Please Pay 1,503.21

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	105 87	205 10	305 7	360 2	910 94
	150 4	270 2	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: 04/07/2022

Use above space for address change ONLY.

District: BP04

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

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

Current Charges Due Date	04/27/2022
TOTAL CHARGES DUE	1,503.21
Total Charges Due After Due Date	1,525.76

000130691000015032100015257607



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 **04/05/2022**
Amount Due **460.23**
Current Charges Due **04/25/2022**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

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

Comparative Usage Information
Average kWh
Period Days Per Day

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



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 459.12
Payment 459.12CR
Balance Forward 0.00
539.430
001
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 @ 0.04200 22.97
Poles (QTY 29) 105.50
FL Gross Receipts Tax 1.01

Total Current Charges 460.23
Total Due Please Pay 460.23

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: 04/05/2022

Use above space for address change ONLY.

District: BP02

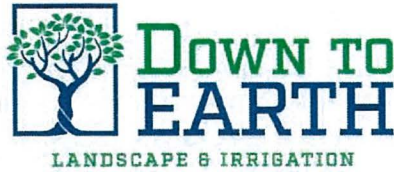
2041547 BP02
HERITAGE PINES COM DEV
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

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

Current Charges Due Date	04/25/2022
TOTAL CHARGES DUE	460.23
Total Charges Due After Due Date	467.13

000204154700004602300004671306

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



March 2022
 INV121355

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

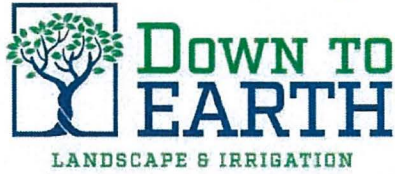
539.340
 001

Project/Job	Invoice Date	Due Date	Terms	PO #
CDD Expenses March 2022	3/31/2022	4/30/2022	Net 30	

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

4000 - Mow/Weedeat Retentions			
Bush hog - Hours	2.5	\$25.00	\$62.50 ✓
Diesel - 1 Gallon	69	\$4.20	\$289.80 ✓
Maintenance Labor - Hours	69.9	\$25.00	\$1,747.50 ✓
Sub Total			\$2,099.80
Z-Mow Weedeat Retentions			
Equipment Repair & Maintenance - Hours	1	\$30.00	\$30.00
Maintenance Labor - Hours	21.85	\$25.00	\$546.25 ✓
Unleaded Gasoline - 1 Gallon	17	\$3.61	\$61.37 ✓
Sub Total			\$637.62
Spraying Beds, Dry Retentions			
Glyphosate 41% - 1 Gallon	4	\$29.52	\$118.08 ✓
Paleo Park Labor - Hours	4	\$25.00	\$100.00 ✓
Spray Labor - Hours	26	\$25.00	\$650.00 ✓
Sub Total			\$868.08
Clean Drains			
Rake Retentions - Hours	16	\$25.00	\$400.00 ✓
Sub Total			\$400.00

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



March 2022
 INV121355

Item	Qty	Rate	Amount
Irrigation Inspection & Repairs			
Irrigation Labor - Hours	20	\$27.50	\$550.00 ✓
Miscellaneous Irrigation Parts - Each	1	\$180.00 ✓	\$180.00
Sub Total			\$730.00

Subtotal	\$4,735.50
Payments/Credits	\$0.00
Balance Due	\$4,735.50

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.



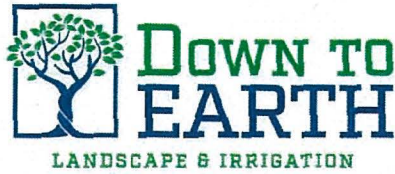
CDD Expenses March 2022

Routine Mowing Operations				Total
Toro 4000 operator (incl weed eat)	69.9 Hrs	\$25.00	Per Hr	\$1,747.50
Toro Z Mower operator (incl weed eat)	21.85 Hrs	\$25.00	Per Hr	\$546.25
Machinery Maintenance Parts				
Machinery Maintenance Labor*	1 Hrs	\$30.00	Per Hr	\$30.00
Fuel Cost 4000 and Bush Hog	69 Gallons ✓	\$4.20	Per Gal	\$289.80
Fuel Cost Z Mower	17 Gallons ✓	\$3.61	Per Gal	\$61.37
Spraying beds in retentions	26 Hrs	\$25.00	Per Hr	\$650.00
Clean drains/WE/Rake Waste Areas	16 Hrs	\$25.00	Per Hr	\$400.00
Bush Hog	2.5 Hrs	\$25.00	Per Hr	\$62.50
Till/Rake Waste Areas/Spray	0 Hrs	\$30.00		\$0.00
Total Mowing Operations				\$3,787.42
Rodeo	4 Gallons	\$29.52	✓	\$118.08
Mulch Prep - Paleo Park				
Labor	4 Hrs	\$25.00	Per Hr	\$100.00
Irrigation				
Parts	5 Rotors	\$20.00	Ea	\$100.00
	0 Misc fittings	\$10.00	Ea	\$0.00
	0 knockon	\$18.00	Ea	\$0.00
	400 Wire	\$0.20	Ea	\$80.00
	0 Golf Drive	\$160.00	Ea	\$0.00
	0 Valve	\$120.00	Ea	\$0.00
	0 ESP Timer	\$130.00	Ea	\$0.00
Labor	20 Hrs	\$27.50	Per Hr	\$550.00
Total Other Operations				\$948.08
Month Total				\$4,735.50

	February	March	Hours Run
4000 hours	2100.5	2166.9	66.4
Z Mower hours	1694.4	1714	19.6
Other Z Mower			

*Sharpen blades on 4000

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



March 2022
 INV121156

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

539.340
 001

Project/Job	Invoice Date	Due Date	Terms	PO #
CDD Expenses January 2022	3/22/2022	4/21/2022	Net 30	

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

4000 - Mow/Weedeat Retentions			
Diesel - 1 Gallon	38.8	\$4.14	\$160.63
Maintenance Labor - Hours	38.3	\$25.00	\$957.50 ✓
Sub Total			\$1,118.13
Z-Mow Weedeat Retentions			
Equipment Repair & Maintenance - Hours	2	\$30.00	\$60.00 ✓
Maintenance Labor - Hours	21.4	\$25.00	\$535.00 ✓
Miscellaneous Equipment Parts - Dollar	1	\$420.00	\$420.00
Unleaded Gasoline - 1 Gallon	17.8	\$3.51	\$62.48
Sub Total			\$1,077.48
Spraying Beds, Dry Retentions			
Glyphosate 41% - 1 Gallon	4	\$29.52	\$118.08
Paleo Park Labor - Hours	3	\$25.00	\$75.00 ✓
Spray Labor - Hours	27	\$25.00	\$675.00 ✓
Sub Total			\$868.08
Clean Drains			
Maintenance Labor - Hours	16	\$25.00	\$400.00 ✓
Rake Retentions - Hours	12	\$25.00	\$300.00 ✓

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



March 2022
 INV121156

Item	Qty	Rate	Amount
Sub Total			\$700.00
Irrigation Inspection & Repairs			
Irrigation Labor - Hours	10	\$27.50	\$275.00
Miscellaneous Irrigation Parts - Each	1	\$1,104.00	\$1,104.00
Sub Total			\$1,379.00

Subtotal	\$5,142.69
Payments/Credits	\$0.00
Balance Due	\$5,142.69

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.

GA

EDRA mowing, spraying



CDD Man Hours Back-up

JAN. 2022

DAY	Scott - Mechanic Rate - \$30.00			Pat Rate - \$25.00			Bill Rate - \$25.00				David G - irrigation Rate - \$25		OTHER JOBS Rate - \$25.00					Keith/Tim - Supervisor Rate - \$30.00			
	4000	Zmow		4000	WE	Bush Hog	Zmow	WE	Other	Paleo	Heads	Repairs/hr	Rake	Drains	Spray	Paleo	Till	Till	Spray	WE	Other
1																					
2							2.5	0.25			Irr. Repair	0.75		4	2						
3				5.2	0.5						Irr. Repair	0.75	3								
4				3.4			2.5	0.25							3						
5				2.9	0.25		2.2	0.25			Irr. Repair	1			1		1				
6																					
7																					
8				4.2	0.25		1.4	0.25			Irr. Check	1			1						
9											Irr. Repair	0.5	3		2						
10				3.6	0.5		1	0.25						3	2						
11				2.4	0.25		2.6	0.25			Irr. Repair	0.5			2						
12																					
13																					
14											Irr. Repair	1									
15				2.3			2.3	0.25						3	2						
16					0.25						Irr. Repair	1.5	3		3						
17				2.1	0.25		2	0.25							1						
18							1.3				Irr. Check	1			3						
19																					
20																					
21				2.1	0.25						Irr. Repair	1			1						
22	2						1.1	0.25					3	1	3						
23																					
24				2	0.5			0.25			Irr Check	1		5	1	2					
25				5.1																	
26																					
27																					
28																					
29																					
30																					
31																					

2 ✓ 0 0 35.3 ✓ 3 ✓ 0 18.9 ✓ 2.5 ✓ 0 0 30 Rotors 10 ✓ 12 ✓ 16 ✓ 27 ✓ 3 ✓ 0 0 0 0 0

1 Golf Dr.
1 Battery
Timer

CDD Expenses January 2022

Routine Mowing Operations			Total
Toro 4000 operator (incl weed eat)	38.3 Hrs	\$25.00 Per Hr	\$957.50
Toro Z Mower operator (incl weed eat)	21.4 Hrs	\$25.00 Per Hr	\$535.00
Machinery Maintenance Parts*		\$420	\$420.00
Machinery Maintenance Labor**	2 Hrs	\$30.00 Per Hr	\$60.00
Fuel Cost 4000 and Bush Hog	38.8 Gallons	\$4.14 Per Gal	\$160.63
Fuel Cost Z Mower	17.8 Gallons	\$3.51 Per Gal	\$62.48
Spraying beds in retentions	27 Hrs	\$25.00 Per Hr	\$675.00
Clean drains/WE/Rake Waste Areas	28 Hrs	\$25.00 Per Hr	\$700.00
Bush Hog	0 Hrs	\$25.00 Per Hr	\$0.00
Till/Rake Waste Areas/Spray	0 Hrs	\$25.00	\$0.00
Total Mowing Operations			\$3,570.61

Rodeo	4 Gallons	\$29.52	\$118.08
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Mulch Prep - Paleo Park			\$0.00
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Labor	3 Hrs	\$25.00 Per Hr	\$75.00
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Total F&P			\$193.08
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Irrigation			
Parts	30 Rotors	\$19.20 Ea	\$576.00

	0 Misc fittings	\$12.00 Ea	\$0.00
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	0 knockon	\$21.60 Ea	\$0.00
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	0 Solenoid	\$60.00 Ea	\$0.00
--	------------	------------	--------

	1 Golf Drive	\$192.00 Ea	\$192.00
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	1 Golf Can	\$180.00 Ea	\$180.00
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	1 ESP Timer	\$156.00 Ea	\$156.00
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Total Irrigation Parts			\$1,104.00
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Total Irrigation Labor	10 Hrs	\$27.50 Per Hr	\$275.00
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Month Total			\$5,142.69
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	December	January	Hours Run
4000 hours	2017.3	2052.6	35.3
Z Mower hours	1654.5	1673.4	18.9
Other Z Mower			

* Replace tire rim (front rt)

** Labor to install new rim



Country Club Community

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

INVOICE

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

539.431
001

HPCCDD	Feb 28/22
MEMBER	DATE

AMOUNT DUE \$ 5,711.01

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

DATE	REF NO	DESCRIPTION	AMOUNT	SVC/GRAT	TAX	TOTAL
		Balance Forward				2,863.64
Feb 7/22	2784	Ref. 2784 - PAYMENT - THANK YOU				-1,440.00
Feb 7/22	2788	Ref. 2788 - PAYMENT - THANK YOU				-1,013.50
Feb 15/22		NOV + Dec Equipment Use	2,450.00	0.00	0.00	2,450.00
Feb 15/22		JAN Equipment Use	1,340.00	0.00	0.00	1,340.00
Feb 28/22		late Fee	25.00	0.00	0.00	25.00
Feb 28/22		Feb Reclaimed Water	1,485.87	0.00	0.00	1,485.87
<p>All payments are due by the 20th of each month and are considered late after the 20th. Please pay by the 20th to avoid a \$25.00 late fee. If you feel you have received this in error or if you have any questions, please call Sheri Thompson at 727-861-7784 EXT 20 Thank you.</p>						
			5,300.87	0.00	0.00	5,711.01

0.00	5,300.87	410.14	0.00	0.00	5,711.01
CREDIT BOOK	CURRENT BAL.	30 DAYS BAL.	60 DAYS BAL.	90 DAYS BAL.	AMOUNT DUE

HERITAGE PINES COMMUNITY ASSN

Please retain copies of all club charges throughout the month.
Copies of original signed receipts must be requested within 60 days.
DO NOT COMBINE Club Charges with HOA/Village Fees. (HOA Fees \$261 per month)



Country Club Community

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

STATEMENT

Heritage Pines CDD 539.431
Wrathell, Hart & Hunt 001
2300 Glades Rd. Ste 410W
Boca Raton FL 33431

HPCDD	Mar 31/22
MEMBER	DATE

AMOUNT DUE \$ 4,235.28

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

DATE	REF NO	DESCRIPTION	AMOUNT	SVC/GRAT	TAX	TOTAL
Mar 28/22	190398	Balance Forward <i>Past Due</i>				5,711.01
Mar 29/22		Personal- Check- On Account				-3,190.14
		CLUB <i>Due April 20th</i>	1,714.41	0.00	0.00	1,714.41
<p>ALL PAYMENTS ARE DUE BY THE 20TH OF EACH MONTH AND ARE CONSIDERED LATE AFTER THE 20TH Please pay by the 20TH to avoid a \$25.00 late fee. If you feel you have received this in error or if you have any questions, please call Sheri Thompson at 727-861-7784 EXT 120</p>						
			1,714.41	0.00	0.00	4,235.28

0.00	1,714.41	2,520.87	0.00	0.00	4,235.28
CREDIT BOOK	CURRENT BAL.	30 DAYS BAL.	60 DAYS BAL.	90 DAYS BAL.	AMOUNT DUE

HERITAGE PINES COMMUNITY ASSN

Please retain copies of all club charges throughout the month.
Copies of original signed receipts must be requested within 60 days.
DO NOT COMBINE Club Charges with HOA/Village Fees. (HOA Fees \$261 per month)



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

LAND O' LAKES (813) 235-6012
 NEW PORT RICHEY (727) 847-8131
 DADE CITY (352) 521-4285
 utilcusiserv@pascocountyfl.net
 Pay By Phone: 1-855-786-5344

Due By April 2024

1 0 1
 10-20160

HERITAGE PINES COMMUNITY ASSOCIATION
 Service Address: **18801 GRAND CLUB DR**
 Bill Number: 16348154
 Billing Date: 3/23/2022
 Billing Period: 2/8/2022 to 3/8/2022

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

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2021.
 Please visit bit.ly/pcurates for additional details.

Service	Meter #	Previous		Current		# of Days	Consumption In thousands
		Date	Read	Date	Read		
Reclaim	13349042	2/8/2022	794021	3/8/2022	811515	28	17494

Usage History

Month	Usage
March 2022	17494
February 2022	15162
January 2022	18879
December 2021	20648
November 2021	13697
October 2021	12187
September 2021	14626
August 2021	16743
July 2021	10101
June 2021	15256
May 2021	22170
April 2021	23009

Transactions

Previous Bill	5,306.70
Payment 03/11/22	-5,306.70 CR
Balance Forward	0.00
Current Transactions	
Reclaimed	
Reclaimed	17,494 Thousand Gals X \$0.35 6,122.90
Total Current Transactions	6,122.90
TOTAL BALANCE DUE	\$6,122.90

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

Bill HPCCDD

\$1,714.41

Reclaimed Water

Please return this portion with payment



TO PAY ONLINE, VISIT pascoeasy pay.pascocountyfl.net

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

HERITAGE PINES COMMUNITY ASSOCIATION
 11524 Scenic Hills BOULEVARD
 HUDSON FL 346675601

Account # 0010470
 Customer # 01016692
 Balance Forward 0.00
 Current Transactions 6,122.90

Total Balance Due	\$6,122.90
Due Date	4/11/2022

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

The Total Due will be electronically transferred on 04/11/2022.

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

HERITAGE PINES
Community Association
Heritage Pines Community Association, Inc.
11524 Scenic Hills Blvd.
Hudson, FL 34667

Date: April 4, 2022

To: Heritage Pines CDD
Attn: Chuck Adams

539.340
001

Below is the list of hours and equipment used for the month of February 2022 and the total amount payable to HPCA.

<u>Equipment</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Trap Rake	16	\$30.00	\$480.00
Utility Cart (Spray Cart)	25	\$20.00	\$500.00
Utility Cart (Drain Cleaning)	16	\$20.00	\$320.00
Utility Cart (Irrigation)	10	\$20.00	\$200.00
John Deere/Bush Hog	14	\$40.00	\$560.00
Total			\$2,600.00

Thank you



Herb Hurley, GM
Heritage Pines Community Assoc.

HERITAGE PINES
Community Association
Heritage Pines Community Association, Inc.
11524 Scenic Hills Blvd.
Hudson, FL 34667

Date: April 4, 2022

539.340
001

To: Heritage Pines CDD

Attn: Chuck Adams

Below is the list of hours and equipment used for the month of March 2022 and the total amount payable to HPCA.

<u>Equipment</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Trap Rake	16	\$30.00	\$480.00
Utility Cart (Spray Cart)	26	\$20.00	\$520.00
Utility Cart (Drain Cleaning)	0	\$20.00	\$0.00
Utility Cart (Irrigation)	20	\$20.00	\$400.00
John Deere/Bush Hog	2.5	\$40.00	\$100.00
Total			\$1,500.00

Thank you



Herb Hurley, GM

Heritage Pines Community Assoc.



INVOICE

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

539.311
001

Invoice Number: PI-A00790292

Invoice Date: 04/01/22

PROPERTY: Heritage Pines
CDD

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			05/16/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR05927 04/01/22 - 04/30/22 Lake & Pond Management Services		1,586.00	1,586.00

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,586.00
Sales Tax	0.00
Total Invoice	1,586.00
Payment Received	0.00
TOTAL	1,586.00

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

March 23, 2022

Client: 001044

Matter: 000001

Invoice #: 21271

Page: 1

RE: CDD - General Matters

For Professional Services Rendered Through March 15, 2022

SERVICES

Date	Person	Description of Services	Hours	Amount
3/7/2022	DCC	REVIEW BOARD OF SUPERVISORS LIST FOR UPCOMING ELECTION; FOLLOW UP WITH DISTRICT MANAGER REGARDING PREPARATION OF RESOLUTION AND ADVERTISEMENT FOR 2022 ELECTION.	0.2	\$57.00
Total Professional Services			0.2	\$57.00
Total Services			\$57.00	
Total Disbursements			\$0.00	
Total Current Charges				\$57.00
Previous Balance				\$72.00
PAY THIS AMOUNT				\$129.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
21034	February 24, 2022	\$72.00	\$0.00	\$0.00	\$0.00	\$129.00
Total Remaining Balance Due						\$129.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$129.00	\$0.00	\$0.00	\$0.00

Wrathell, Hunt & Associates, LLC

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

Invoice

Date	Invoice #
4/1/2022	2021-0901

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**

11

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 April 19, 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)

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.

FOURTH ORDER OF BUSINESS

Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2021, Prepared by Carr, Riggs & Ingram, LLC

The Auditor will be invited to present the audit at the next meeting.

44 This item was deferred.

45

46 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2022-02, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2021

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51 This item was deferred to the next meeting.

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53 **SIXTH ORDER OF BUSINESS**

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

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62 Ms. Lonergan presented Resolution 2022-03. Mr. Adams review the proposed Fiscal
63 Year 2023 budget, highlighting any line item increases, decreases and adjustments, compared
64 to the Fiscal Year 2022 budget, and explained the reason for any changes. He noted the
65 following:

66 ➤ Unassigned fund balance was used to offset increases and keep assessments about the
67 same as last year.

68 ➤ The Down to Earth (DTE) labor rate increase was incorporated, as the contract
69 negotiations were completed and the Addendum to the contact was executed.

70 ➤ The rate increase went into effect March 1, 2022; DTE was asked to correct and
71 resubmit the January and February invoices using the old rate.

72 ➤ A copy of the final contract will be provided to Mr. Hurley.

73

74 **On MOTION by Mr. Rhodes and seconded by Ms. Vaughan, with all in favor,**
75 **Resolution 2022-03, Approving a Proposed Budget for Fiscal Year 2022/2023**
76 **and Setting a Public Hearing Thereon Pursuant to Florida Law for July 19, 2022**
77 **at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic**
78 **Hills Boulevard, Hudson, Florida 34667; Addressing Transmittal, Posting and**
79 **Publication Requirements; Addressing Severability; and Providing an Effective**
80 **Date, was adopted.**

81

82 **SEVENTH ORDER OF BUSINESS** **Consideration of Stroud Engineering**
 83 **Consultants Proposal for Stormwater**
 84 **Management Needs Analysis**
 85

86 Mr. Adams distributed and presented a proposal from MCH Engineering Inc. (MCH) to
 87 prepare the 20-Year Stormwater Management Needs Analysis Report. MCH will work under
 88 Stroud Engineering Consultants’ contract. He discussed the newly passed legislation that
 89 requires all CDDs to submit this Report, which is due by June 30, 2022.

90

91 **On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the**
 92 **MCH Engineering, Inc., proposal to prepare and submit the 20-Year**
 93 **Stormwater Management Needs Analysis Report, was approved.**

94

95

96 In response to a question about the roads, Mr. Adams stated that the CDD does not own
 97 the roads but it is responsible for drainage of curb and valley gutters and inlet repairs.

98

99 **EIGHTH ORDER OF BUSINESS** **Update: Drainage Issues**

100

101 This item will be removed from future agendas.

102 Ms. Lonergan asked if the pipe inspection was still scheduled for today. Mr. Hurley
 103 stated he has photographs of areas that need special attention. He will present it later in the
 104 meeting.

105

106 **NINTH ORDER OF BUSINESS** **Continued Discussion: General Election**
 107 **Process**

108

109 Mr. Adams stated that Seats 4 and 5, currently held by Supervisors Lonergan and
 110 Vaughn, respectively, will be up for election in the November 2022 General Election.
 111 Candidates must apply with the Supervisor of Elections office during the candidate qualifying
 112 period, commencing at noon on June 13, 2022 and closing at noon on June 17, 2022.

113

114 **TENTH ORDER OF BUSINESS** **Update: Status of Contract Negotiations**
 115 **with Down To Earth**

116

117 This item was presented during the Sixth Order of Business. It was noted that the HOA
118 started contract negotiations with DTE, although one year is remaining on the five-year
119 contract.

120

121 **ELEVENTH ORDER OF BUSINESS** **Discussion: Result of Pipe Inspection**
122 **Performed on March 16, 2022**

123

124 Ms. Lonergan stated the pipe inspection was postponed several times but it is scheduled
125 for today and will be discussed later in the meeting.

126

127 **TWELFTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
128 **Statements as of February 28, 2022**

129

130 Mr. Adams presented the Unaudited Financial Statements as of February 28, 2022. The
131 DTE and equipment rental invoices were caught up, submitted to Accounting and should be
132 reflected correctly in the next Statements.

133

134 **On MOTION by Mr. Rhodes and seconded by Ms. Benedetti, with all in favor,**
135 **the Unaudited Financial Statements as of February 28, 2022, were accepted.**

136

137

138 **THIRTEENTH ORDER OF BUSINESS** **Approval of February 15, 2022 Regular**
139 **Meeting Minutes**

140

141 Ms. Lonergan presented the February 15, 2022 Regular Meeting Minutes. The following
142 changes were made:

143 Line 47: Change "Greenwich" to "Brazilian pepper"

144 Line 137: Change "22" to "21"

145 Regarding Line 137, Ms. Lonergan and Mr. Gatz went to Ms. Oakly's home after the last
146 meeting and inspected EDRA #21. Mr. Gatz will submit a proposal to install sod there and at
147 Pond 15A.

148

149 **On MOTION by Ms. Vaughan and seconded by Mr. Walsh, with all in favor, the**
150 **February 15, 2022 Regular Meeting Minutes, as amended, were approved.**

151

152

153 • **To Do Action Items List**

154 Items 9, 13, 15, 16, 17 and 18 were completed.

155 The following were updates or changes to the Action Items List:

156 Item 15: Change “in October” to “March 1, 2022”

157 Discussion ensued about DTE cleaning up overgrown vegetation in various NWRA areas.

158 Items 13 and 16: Change “NWRA 38” to “NWRA 33”. Mr. Gatz to inspect the integrity of
159 the wall at NWRA 33 and remove vegetation.

160 Item 18: Mr. Gatz will continually monitor for Brazilian Pepper Trees and poison ivy.

161

162 **FOURTEENTH ORDER OF BUSINESS** **Staff Reports**

163

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

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

166 There were no District Counsel or District Engineer reports.

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

168 • **NEXT MEETING DATE: June 21, 2022 at 2:00 P.M.**

169 ○ **QUORUM CHECK**

170 The next meeting would be held on June 21, 2022.

171

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

174

175 There were no audience comments.

176

177 **SIXTEENTH ORDER OF BUSINESS** **Supervisors’ Requests**

178

179 The SOLitude Heritage Pines County Club Enhanced Waterbody Assessment Report was
180 distributed. In response to the Oakley’s question of whether there is something to be done, it
181 was noted that SOLitude takes care of the lakes and should be contacted. Mr. Adams would
182 email the Report to the person who requested it.

183

184 **SEVENTEENTH ORDER OF BUSINESS** **Adjournment**

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187 **On MOTION by Ms. Benedetti and seconded by Ms. Vaughan, with all in favor,**
188 **the meeting adjourned at 2:38 p.m.**

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194 _____
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. Revised 04.19.22 Mr. Gatz to submit a proposal to install sod at EDRA #21 and at Pond 15A.	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. Heath to inspect and monitor 18445 Fairway Green Drive for ETA #35 for erosion around a cypress tree that should be	ONGOING	

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
		inspected and monitored.		
10	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	
11	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	
12	02.15.22	Mr. Adams to pay DTE's outstanding invoices at the old rate. 04.19.22 Mr. Adams waiting on January and February correct invoices from DTE to process for payment. Mr. Adams to provide Mr. Hurley a copy of executed Addendum to the DTE contract.	ONGOING	
13	04.19.22	Mr. Adams to invite the Auditor to present the Audit Report for Fiscal Year 2021 at the next meeting.	ONGOING	
14	04.19.22	Mr. Gatz to inspect integrity of the wall at NWRA 33 and remove any vegetation.	ONGOING	
15	04.19.22	Mr. Adams to send a copy of the SOLitude HPCC Enhanced Waterbody Assessment Report to the person who requested it.	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	02.16.21	The irrigation is complete; sod is pending on EDRA #18. Invoice for Sod presented 06.29.21.	COMPLETED	06.29.21
2	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
3	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
4	04.20.21	Mr. Adams to contact the auditor to request an adjusted proposal.	COMPLETED	07.20.21
5	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
6	06.29.21	Mr. Rhodes to forward Mr. Adams the email sent to Down-to-Earth.	COMPLETED	07.20.21
7	06.29.21	Mr. Adams to include missing March and April SunTrust statements in the next agenda package.	COMPLETED	07.20.21
8	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
9	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
10	06.29.21	Mr. Adams to monitor lighting install in Villages 1, 2, and 3 projects and provide Board updates.	COMPLETED	09.21.21
11	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
12	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	COMPLETED	09.21.21

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

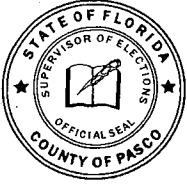
		will not proceed with patchwork roadway repairs until the CDD gets the storm drain pipe inspected and repaired. Mr. Heath to check on the status of the contractors' schedules.		
13	07.20.21	Mr. Adams to provide HPCDD staff the correct link to the District, to list on the last page of the education presentation.	COMPLETED	09.21.21
14	07.20.21	Mr. Adams provided resident section of prior minutes discussing justifying purchase of the front property.	COMPLETED	09.21.21
15	09.21.21	Mr. Adams to ask SOLitude to check Pond 15C and Pond 4.	COMPLETED	10.19.21
16	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
17	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
18	09.21.21	Mr. Heath to re-send documents relating to Paleo Park to Ms. Botterbusch.	COMPLETED	12.07.21
19	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
20	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
21	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
22	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
23	06.29.21	Staff to have overgrown areas at EDRA #47 trimmed.	COMPLETED	02.15.22
24	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
25	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. 04.19.22 Mr. Gatz to monitor this continually.	COMPLETED	04.19.22
26	12.07.21	Revisit removal of trees along the wall at NWRA	COMPLETED	04.19.22

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

		33, in Spring 2022.		
27	02.15.22	Mr. Adams to request Mr. Martinjak provide DTE's Staff's hourly rates and to negotiate the contract to commence March 1, 2022.	COMPLETED	04.19.22
28	02.15.22	Mr. Gatz to have DTE remove downed tree at NWRA 33.	COMPLETED	04.19.22
29	02.15.22	Mr. Gatz to have DTE remove dead branches and debris from Paleo Park.	COMPLETED	04.19.22
30	02.15.22	Mr. Gatz to inspect all the areas where the Brazilian Pepper trees were removed for regrowth. 04.19.22 Mr. Gatz to monitor this continually.	COMPLETED	04.19.22

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

12CI



Brian E. Corley
Supervisor of Elections
PO Box 300
Dade City FL 33526-0300

1-800-851-8754
www.pascovotes.com

April 19, 2022

Daphne Gillyard, Director
Wrathell, Hunt and Associates, LLC
2300 Glades Rd, Suite 410W
Boca Raton FL 33431

Dear Daphne Gillyard:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2022.

- | | |
|--|-------|
| • Abbott Square Community Development District | 0 |
| • Avalon Park West Community Development District | 3 |
| • Heritage Pines Community Development District | 1,995 |
| • Parkview at Long Lake Ranch Community Development District | 142 |
| • Silverado Community Development District | 692 |
| • Summerstone Community Development District | 106 |
| • TSR Community Development District | 4,216 |

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

East Pasco - Dade City (352) 521-4302
Central Pasco - Land O' Lakes (813) 929-2788
West Pasco - New Port Richey (727) 847-8162

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

12CII

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