

HERITAGE PINES

COMMUNITY DEVELOPMENT

DISTRICT

July 16, 2024

BOARD OF SUPERVISORS

PUBLIC HEARING AND

REGULAR MEETING

AGENDA

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

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

July 9, 2024

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 Public Hearing and Regular Meeting on July 16, 2024 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667. The agenda is as follows:

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Public Comments: Agenda Items *[3 minutes per person]*
4. Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2023, Prepared by Carr, Riggs & Ingram, LLC
5. Consideration of Resolution 2024-05, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2023
6. Update: Operations Activities
7. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2024-06, Adopting a Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; and Providing an Effective Date
8. Consideration of Resolution 2024-07, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; Providing for an Effective Date
9. Acceptance of Unaudited Financial Statements as of May 31, 2024

10. Approval of June 18, 2024 Regular Meeting Minutes

- To Do Action Items List

11. Staff Reports

- A. District Counsel: *Straley Robin Vericker, P.A.*
- B. District Engineer: *Stroud Engineering Consultants*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 1,969 Registered Voters in District as of April 15, 2024
 - NEXT MEETING DATE: September 17, 2024 at 2:00 PM

○ QUORUM CHECK

SEAT 1	ARTHUR RHODES	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	JANICE BENEDETTI	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	MICHAEL WALSH	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	KATHLEEN F. LONERGAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	CAROL E. VAUGHAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

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

13. Supervisors' Requests

14. Adjournment

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

Sincerely,



Chesley E. Adams, Jr.
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 229 774 8903

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

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Heritage Pines Community Development District

FINANCIAL STATEMENTS

September 30, 2023



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850.243.5024 (fax)
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INDEPENDENT AUDITOR'S REPORT

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

Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2023, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budget to actual comparison information on pages 4 - 8 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 June 20, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 20, 2024

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, 2023. Please read it in conjunction with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- At September 30, 2023, the assets of the District exceeded its liabilities by approximately \$2.3 million.
- During the fiscal year ended September 30, 2023, the District collected assessments in the General Fund totaling \$283,693.

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 9 – 10 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 11. 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 5. 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 6. The fund financial statements begin on page 11 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>	2023	2022	Change
Assets			
Current and other assets	\$ 469,937	\$ 525,921	\$ (55,984)
Capital assets, net	1,870,793	2,360,412	(489,619)
Total assets	\$ 2,340,730	\$ 2,886,333	\$ (545,603)
Liabilities			
Current liabilities	\$ 16,501	\$ 15,724	\$ 777
Total liabilities	16,501	15,724	777
Net position			
Net investment in capital assets	1,870,793	2,360,412	(489,619)
Unrestricted	453,436	510,197	(56,761)
Total net position	2,324,229	2,870,609	(546,380)
Total liabilities and net position	\$ 2,340,730	\$ 2,886,333	\$ (545,603)

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

During the fiscal year ended September 30, 2023, total assets decreased by approximately \$546,000 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>	2023	2022	Change
Revenue:			
Program revenue:			
Charges for services	\$ 283,693	\$ 283,861	\$ (168)
General revenue:			
Interest and other revenue	463	1,558	(1,095)
Total revenue	284,156	285,419	(1,263)
Expenses:			
General government	81,029	84,562	(3,533)
Maintenance and operations	749,507	650,283	99,224
Total expenses	830,536	734,845	95,691
Change in net position	(546,380)	(449,426)	(96,954)
Net position, beginning of year	2,870,609	3,320,035	(449,426)
Net position, end of year	\$ 2,324,229	\$ 2,870,609	\$ (546,380)

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

During the fiscal year ended September 30, 2023, total revenue did not change significantly from the prior year while total expenses increased approximately \$96,000 over the prior fiscal year. The increase in expenses is primarily due to an increase in landscaping rates and services provided in the current year. The overall result was a \$546,380 decrease in net position for fiscal year 2023.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of approximately \$453,000, which is a decrease from last year's balance that totaled approximately \$510,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2023, the District collected assessments in the General Fund totaling \$283,693.

The overall decrease in fund balance for the year ended September 30, 2023 totaled approximately \$57,000.

Heritage Pines Community Development District Management’s Discussion and Analysis

CAPITAL ASSET ADMINISTRATION

Capital Assets

At September 30, 2023, the District had approximately \$1.9 million invested in capital assets (net of accumulated depreciation). This amount represents a decrease of approximately \$490,000 from the fiscal year 2022 total.

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

<i>September 30,</i>	2023	2022	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	(10,618,306)	(10,128,687)	(489,619)
Net capital assets	\$ 1,870,793	\$ 2,360,412	\$ (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 22.

The District experienced favorable variance in revenue and unfavorable variance expenditures as compared to the budget in the amount of \$434 and \$32,195, respectively. The variance in expenditures occurred primarily due to additional landscaping costs incurred for retention pond refurbishment, pond bank irrigation, and increased hourly rates for general mowing.

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 2024 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>	2023
	Governmental Activities
Assets	
Cash and cash equivalents	\$ 451,431
Investments	2,798
Accounts receivable	991
Utility deposits	14,717
Capital assets:	
Not being depreciated	388,125
Depreciable, net	1,482,668
Total assets	2,340,730
Liabilities	
Accounts payable	16,501
Total liabilities	16,501
Net position	
Net investment in capital assets	1,870,793
Unrestricted	453,436
Total net position	\$ 2,324,229

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,

2023

		<u>Program Revenue</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Functions/Programs	Expenses	Charges for Services	Governmental Activities
Primary government:			
Governmental activities:			
General government	\$ (81,029)	\$ 67,428	\$ (13,601)
Maintenance and operations	(749,507)	216,265	(533,242)
Total governmental activities	\$ (830,536)	\$ 283,693	(546,843)
	General revenue		
	Interest		463
			(546,380)
			2,870,609
			\$ 2,324,229

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

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

September 30,

2023

		General Fund
Assets		
Cash and cash equivalents	\$	451,431
Investments		2,798
Accounts receivable		991
Utility deposits		14,717
<hr/>		
Total assets	\$	469,937
<hr/>		
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$	16,501
Total liabilities		16,501
<hr/>		
Fund balances		
Nonspendable		14,717
Committed for:		
Disaster recovery		175,000
Future mower replacement		70,000
Working capital		150,000
Unassigned		43,719
Total fund balances		453,436
<hr/>		
Total liabilities and fund balances	\$	469,937
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The accompanying notes are an integral part of these financial statements.

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

<i>September 30,</i>	2023
Total fund balances, governmental funds	\$ 453,436
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.	1,870,793
Total net position - governmental activities	\$ 2,324,229

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,

2023

	General Fund
Revenue	
Assessments	\$ 283,693
Interest	463
Total revenue	284,156
Expenditures	
Current:	
General government	81,029
Maintenance and operations	259,888
Total expenditures	340,917
Excess (deficit) of revenue over expenditures	(56,761)
Fund balances, beginning of year	510,197
Fund balances, end of year	\$ 453,436

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>	2023
Net change in fund balances - governmental funds	\$ (56,761)
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	\$ (546,380)

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, 2023, 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, 2023, 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, 2023.

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, 2023.

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.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, June 20, 2024, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE 3: INVESTMENTS

All investments held at September 30, 2023 are similar in nature to money market mutual funds and accordingly are reported at amortized cost.

Heritage Pines Community Development District Notes to Financial Statements

NOTE 3: INVESTMENTS (Continued)

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

<u>September 30,</u>	<u>2023</u>	<u>Credit Risk</u>	<u>Maturities</u>
<u>State Board of Administration Florida PRIME</u>	<u>\$ 2,798</u>	S&P AAAm	35 days

Custodial credit risk – For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2023, 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, 2023:

	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	7,058,652	336,126	-	7,394,778
Infrastructure - water systems	2,956,311	140,777	-	3,097,088
Equipment	113,724	12,716	-	126,440
Total accumulated depreciation	10,128,687	489,619	-	10,618,306
Total capital assets, being depreciated, net	1,972,287	(489,619)	-	1,482,668
Governmental activities capital assets, net	\$ 2,360,412	\$ (489,619)	\$ -	\$ 1,870,793

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,

2023

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenue				
Assessments	\$ 282,722	\$ 283,693	\$ 283,693	\$ -
Interest	1,000	463	463	-
Total revenue	283,722	284,156	284,156	-
Expenditures				
Current:				
General government	85,222	101,028	81,029	19,999
Maintenance and operations	223,500	259,888	259,888	-
Total expenditures	308,722	360,916	340,917	19,999
 Excess (deficit) of revenue over expenditures	 \$ (25,000)	 \$ (76,760)	 \$ (56,761)	 \$ 19,999

**INDEPENDENT AUDITOR’S 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, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated June 20, 2024.

Report on 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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



CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 20, 2024

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, 2023, and have issued our report thereon dated June 20, 2024.

Auditor’s 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 June 20, 2024, 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. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$31,761

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 \$210 per residential unit.

- b. The total amount of special assessments collected by or on behalf of the District as \$283,693.
- 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, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 20, 2024



Carr, Riggs & Ingram, LLC
189 Eglin Parkway NE
2nd Floor
Fort Walton Beach, FL 32548

850.244.8395
850.243.5024 (fax)
CRIcpa.com

INDEPENDENT ACCOUNTANT'S 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, 2023. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2023.

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

Fort Walton Beach, Florida
June 20, 2024

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

5

RESOLUTION 2024-05

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, 2023

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 2023;

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 2023, heretofore submitted to the Board, are hereby accepted for Fiscal Year 2023 for the period ending September 30, 2023; and
2. A verified copy of said Audited Financial Statements for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 16th day of July, 2024.

ATTEST:

**HERITAGE PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

7A

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

Before the undersigned authority personally appeared Jean Mitotes who on oath says that he/she is Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: NOTICE OF PUBLIC HEARING was published in said newspaper by print in the issues of: 6/26/24, 7/ 3/24 or by publication on the newspaper's website, if authorized, on

Affiant further says the said Tampa Bay Times is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Signature Affiant

Sworn to and subscribed before me this .07/03/2024



Signature of Notary Public

Personally known _____ X _____ or produced identification

Type of identification produced _____

**HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING AND BOARD OF SUPERVISORS
MEETING OF THE HERITAGE PINES COMMUNITY
DEVELOPMENT DISTRICT**

The Board of Supervisors (the "Board") of the Heritage Pines Community Development District (the "District") will hold a public hearing and a meeting on July 16, 2024, at 2:00 p.m. at the Heritage Pines Country Club Meeting Room located at 11524 Scenic Hills Blvd., Hudson, Florida 34667.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.heritagepinescdd.net, or may be obtained by contacting the District Manager's office via phone at 1 877 276-0889.

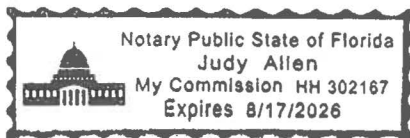
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Chesley E. Adams, Jr.
District Manager
06/23, 07/03/24

0000349202b



**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

7B

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Heritage Pines Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2023-2024 and/or revised projections for fiscal year 2024-2025.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Heritage Pines Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.”
- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of \$317,521, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$317,521
Total All Funds*	\$317,521

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED on July 16, 2024.

Attested By:

**Heritage Pines
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Adopted Budget

Exhibit A: FY 2024-2025 Adopted Budget

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
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**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 2/29/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 294,338				\$ 329,709
Allowable discounts (4%)	(11,774)				(13,188)
Assessment levy - net	282,564	\$ 272,156	\$ 10,408	\$ 282,564	316,521
Interest and miscellaneous	1,000	919	81	1,000	1,000
Total revenues	283,564	273,075	10,489	283,564	317,521
EXPENDITURES					
Professional & administrative					
Supervisors	7,000	2,153	4,847	7,000	7,000
Management/recording	32,450	13,521	18,929	32,450	32,450
Legal	1,000	305	695	1,000	1,000
Engineering	5,000	1,359	3,641	5,000	5,000
Audit	7,500	-	7,500	7,500	7,500
Assessment roll preparation	7,210	3,004	4,206	7,210	7,210
Trustee	4,337		4,337	4,337	4,337
Telephone	150	63	87	150	150
Rental and leases	1,860	775	1,085	1,860	1,860
Postage	1,000	274	726	1,000	1,000
Printing & binding	1,030	429	601	1,030	1,030
Legal advertising	350	156	194	350	350
Annual special district fee	175	175	-	175	175
Insurance	8,800	8,839	-	8,839	9,300
Contingencies	1,000	215	785	1,000	1,000
Website ADA compliance	210	210	-	210	210
Website hosting & maintenance	705	-	705	705	705
Total professional & administrative	79,777	31,478	48,338	79,816	80,277

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024			Total Actual & Projected	Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 2/29/2024	Projected through 9/30/2024		
Operation and maintenance					
Street lighting	22,500	7,808	14,692	22,500	22,500
Retention pond mowing/weed control/irr.	129,000	43,000	86,000	129,000	133,000
Irrigation Water	15,000	8,980	9,000	17,980	18,000
Contingency	1,000	-	1,000	1,000	1,000
Aquatic weed control	20,000	7,930	12,070	20,000	20,000
Dry retention pond refurbishment/planting	36,000	17,922	18,078	36,000	36,000
Capital outlay	-	44,423	-	44,423	-
Total operation and maintenance	<u>223,500</u>	<u>130,063</u>	<u>140,840</u>	<u>270,903</u>	<u>230,500</u>
Other fees and charges					
Property appraiser	150	-	150	150	150
Tax collector	5,887	5,438	449	5,887	6,594
Total other fees and charges	<u>6,037</u>	<u>5,438</u>	<u>599</u>	<u>6,037</u>	<u>6,744</u>
Total expenditures	<u>309,314</u>	<u>166,979</u>	<u>189,777</u>	<u>356,756</u>	<u>317,521</u>
Excess/(deficiency) of revenues over/(under) expenditures	(25,750)	106,096	(179,288)	(73,192)	-
Fund balance - beginning (unaudited)	484,632	453,435	559,531	453,435	380,243
Fund balance - ending					
Committed					
Disaster recovery	175,000	175,000	175,000	175,000	100,000
Future mower replacement	70,000	70,000	70,000	70,000	100,000
Working capital	150,000	150,000	135,243	135,243	150,000
Unassigned	63,882	164,531	-	-	30,243
Fund balance - ending (projected)	<u>\$ 458,882</u>	<u>\$ 559,531</u>	<u>\$ 380,243</u>	<u>\$ 380,243</u>	<u>\$ 380,243</u>

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

EXPENDITURES

Professional and Administrative Services

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

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

EXPENDITURES (continued)

Annual special district fee 175
Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 9,300
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.

Contingencies 1,000
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.

Website ADA compliance 210
Website hosting & maintenance 705

Operation and maintenance

Street lighting 22,500
Estimated cost of annual street lighting cost paid to Withlacoochee River Electric.

Retention pond mowing/weed control/irr. 133,000
The District has entered into an agreement with a qualified landscape contractor to provide dry retention pond mowing, weed control and irrigation repair services. The agreement includes the CDD providing the mowing equipment and the contractor providing everything else at cost.

Contract w HPCA	133,000
Equipment Repairs and Maint.	<u>3,500</u>
	136,500

Irrigation Water 18,000
Provides for the irrigation water used to irrigate certain dry retention pond banks. This service is a pass through expense based upon a percentage of what the golf course is billed monthly by Pasco County.

Contingency 1,000
The category is for automated AP routing and unforeseen expenditures that the District may incur during the fiscal year.

Aquatic weed control 20,000
The District currently contract with a licensed lake maintenance contractor to provide monthly services to the District for aquatic weed control in it's wet ponds.

Dry retention pond refurbishment/planting 36,000
Provides for dry retention pond refurbishment, overseeding and planting.

Property appraiser 150
The property appraiser's fee is \$150.

Tax collector 6,594
The tax collector's fee is 2% of assessments collected.

Total expenditures \$ 317,521

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED ASSESSMENTS**

Description	Number of Units	Projected FY 2025 Assessments		FY 24 Assessment
		GF	Total	
All Units	1,406	\$ 234.50	\$ 234.50	\$ 209.34
Total	<u>1,406</u>			

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

8

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Pasco County, Florida ("**County**");

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2024-2025 attached hereto as **Exhibit A ("FY 2024-2025 Budget")** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2024-2025 Budget;

WHEREAS, the provision of the activities described in the FY 2024-2025 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector ("**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser ("**Property Appraiser**") and County Tax Collector ("**Tax Collector**") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments

on all assessable lands in the amount contained for each parcel's portion of the FY 2024-2025 Budget ("**O&M Assessments**");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2024-2025 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2024-2025 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2024-2025 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2024-2025 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in

its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED on July 16, 2024.

Attested By:

**Heritage Pines
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Budget

Exhibit A: FY 2024-2025 Budget

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31,2024**

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31,2024**

	<u>Major Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	
ASSETS		
Cash - SunTrust - 5304	\$ 481,531	\$ 481,531
SBA		
Operating A	844	844
Reserve A	2,059	2,059
Utility deposit	14,717	14,717
Total assets	<u>\$ 499,151</u>	<u>\$ 499,151</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	104,151	104,151
Total fund balance	<u>499,151</u>	<u>499,151</u>
Total liabilities and fund balance	<u>\$ 499,151</u>	<u>\$ 499,151</u>

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
UNRECONCILED GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2024**

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
REVENUES															
Assessment levy	\$ -	\$ 161,218	\$ 96,902	\$ -	\$ 14,036	\$ 8,115	\$ 1,664	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ 282,365	\$ 282,564	100%
Interest & miscellaneous	17	17	850	18	17	18	17	18	-	-	-	-	973	1,000	97%
Total revenues	17	161,235	97,752	18	14,053	8,133	1,681	449	-	-	-	-	283,338	283,564	100%
EXPENDITURES															
Professional & administrative fees															
Supervisors	-	-	2,153	-	-	1,076	-	1,076	-	-	-	-	4,306	7,000	62%
Management	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	-	-	-	-	21,633	32,450	67%
Legal	-	-	92	214	-	-	31	710	-	-	-	-	1,045	1,000	105%
Engineering	-	-	339	414	605	490	677	-	-	-	-	-	2,526	5,000	51%
Audit	-	-	-	-	-	-	3,500	-	-	-	-	-	3,500	7,500	47%
Assessment roll preparation	601	601	601	601	601	601	601	601	-	-	-	-	4,807	7,210	67%
Trustee fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,337	0%
Telephone	12	12	12	12	12	12	12	12	-	-	-	-	100	150	67%
Rentals and leases	155	155	155	155	155	155	155	155	-	-	-	-	1,240	1,860	67%
Postage	-	132	124	18	-	134	-	135	-	-	-	-	543	1,000	54%
Printing & binding	86	86	86	86	86	86	86	86	-	-	-	-	687	1,030	67%
Legal advertising	156	-	-	-	-	-	-	-	-	-	-	-	156	350	45%
Annual district filing fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Insurance	8,839	-	-	-	-	-	-	-	-	-	-	-	8,839	8,800	100%
Contingencies	59	17	17	17	107	106	108	185	-	-	-	-	612	1,000	61%
Capital outlay	-	-	-	44,423	-	-	-	-	-	-	-	-	44,423	-	N/A
ADA website compliance	210	-	-	-	-	-	-	-	-	-	-	-	210	210	100%
Website	-	-	-	-	-	705	-	-	-	-	-	-	705	705	100%
Total professional and administrative fees	12,997	3,707	6,283	48,644	4,270	6,069	7,874	5,664	-	-	-	-	95,507	79,777	120%
Operations and maintenance															
Electricity - street lighting	-	1,952	1,952	1,952	1,952	1,952	1,940	1,940	-	-	-	-	13,641	22,500	61%
Retention pond mowing/weed control	-	10,750	10,750	10,750	10,750	10,750	10,750	10,750	-	-	-	-	75,250	129,000	58%
Irrigation water	-	2,659	3,200	1,840	1,281	1,308	1,492	1,752	-	-	-	-	13,532	15,000	90%
Contingencies	-	-	-	-	-	307	-	1,484	-	-	-	-	1,791	1,000	179%
Aquatic weed control	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	-	-	-	-	12,688	20,000	63%
Dry retention pond refurbishment/planting	800	6,222	-	6,000	4,900	-	1,500	-	-	-	-	-	19,422	36,000	54%
Total operations and maintenance	2,386	23,169	17,488	22,128	20,469	15,903	17,268	17,512	-	-	-	-	136,324	223,500	61%
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	-	-	150	-	-	-	-	150	150	100%
Tax collector	-	3,224	1,933	-	281	161	33	9	-	-	-	-	5,641	5,887	96%
Total other fees and charges	-	3,224	1,933	-	281	161	33	159	-	-	-	-	5,791	6,037	96%
Total expenditures	15,383	30,100	25,704	70,772	25,020	22,133	25,175	23,335	-	-	-	-	237,622	309,314	77%
Excess/(deficiency) of revenues over/(under) expenditures	(15,366)	131,135	72,048	(70,754)	(10,967)	(14,000)	(23,494)	(22,886)	-	-	-	-	45,716	(25,750)	
Fund balance - beginning	453,435	438,069	569,204	641,252	570,498	559,531	545,531	522,037	499,151	499,151	499,151	499,151	453,435	484,632	
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	43,069	174,204	246,252	175,498	164,531	150,531	127,037	104,151	104,151	104,151	104,151	104,151	104,151	63,882	
Fund balance - ending	\$ 438,069	\$ 569,204	\$ 641,252	\$ 570,498	\$ 559,531	\$ 545,531	\$ 522,037	\$ 499,151	\$ 499,151	\$ 499,151	\$ 499,151	\$ 499,151	\$ 499,151	\$ 458,882	

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL LEDGER
AS OF
MAY 2024**

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07/08/24

Accrual Basis

**Heritage Pines CDD
General Ledger
As of May 31, 2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
101.002 · Suntrust Checking-5304 - NEW							504,430.46
General Journal	05/03/2024	3060		BOARD MEETING - 04/16/24		923.50	503,506.96
General Journal	05/03/2024	3060		BOARD MEETING - 04/16/24		153.00	503,353.96
General Journal	05/08/2024	3062		Accounts Payable 05/08/2024		22,143.85	481,210.11
General Journal	05/21/2024	3069		ACCOUNT ANALYSIS FEE		105.80	481,104.31
General Journal	05/31/2024	3078		INTEREST INCOME	4.15		481,108.46
General Journal	05/31/2024	3071		TAX COLLECTION	422.62		481,531.08
Total 101.002 · Suntrust Checking-5304 - NEW					426.77	23,326.15	481,531.08
151.000 · Investments							2,889.90
151.001 · SBA-Operating A Account							840.73
General Journal	05/31/2024	3078		INTEREST INCOME	3.91		844.64
Total 151.001 · SBA-Operating A Account					3.91	0.00	844.64
151.101 · SBA - Reserve A Account							2,049.17
General Journal	05/31/2024	3078		INTEREST INCOME	9.54		2,058.71
Total 151.101 · SBA - Reserve A Account					9.54	0.00	2,058.71
Total 151.000 · Investments					13.45	0.00	2,903.35
156.100 · Utility Deposit							14,716.80
Total 156.100 · Utility Deposit							14,716.80
202.000 · Accounts Payable - Year End							0.00
General Journal	05/08/2024	3061		Accounts Payable 05/08/2024		22,143.85	-22,143.85
General Journal	05/08/2024	3062		Accounts Payable 05/08/2024	22,143.85		0.00
Total 202.000 · Accounts Payable - Year End					22,143.85	22,143.85	0.00
271.000 · Unreserved Fund Balance							43,724.92
Total 271.000 · Unreserved Fund Balance							43,724.92
271.100 · Reserved Fund Balance							-83,000.00
Total 271.100 · Reserved Fund Balance							-83,000.00
3900 · Retained Earnings							-414,160.01
Total 3900 · Retained Earnings							-414,160.01
361.000 · Interest Income							-123.09
361.100 · Interest Income - Surplus Acct							-123.09
General Journal	05/31/2024	3078		INTEREST INCOME		9.54	-132.63
General Journal	05/31/2024	3078		INTEREST INCOME		3.91	-136.54
General Journal	05/31/2024	3078		INTEREST INCOME		4.15	-140.69
Total 361.100 · Interest Income - Surplus Acct					0.00	17.60	-140.69
Total 361.000 · Interest Income					0.00	17.60	-140.69
363.100 · Assessment Levy							-281,933.80
General Journal	05/31/2024	3071		TAX COLLECTION		422.62	-282,356.42
General Journal	05/31/2024	3071		TAX COLLECTOR FEE		8.62	-282,365.04
Total 363.100 · Assessment Levy					0.00	431.24	-282,365.04
369.100 · Misc. Income							-831.55
511.000 · Legislative							3,229.50

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07/08/24

Accrual Basis

**Heritage Pines CDD
General Ledger
As of May 31, 2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
511.110 · Supervisor's Fees							3,229.50
General Journal	05/03/2024	3060		BOARD MEETING - 04/16/24	153.00		3,382.50
Check	05/03/2024	DD	MICHAEL V. WALSH	BOARD MEETING - 04/16/24	184.70		3,567.20
Check	05/03/2024	DD	KATHLEEN LONERGAN	BOARD MEETING - 04/16/24	184.70		3,751.90
Check	05/03/2024	DD	ARTHUR RHODES	BOARD MEETING - 04/16/24	184.70		3,936.60
Check	05/03/2024	DD	CAROL VAUGHAN	BOARD MEETING - 04/16/24	184.70		4,121.30
Check	05/03/2024	DD	JANICE M. BENEDETTI	BOARD MEETING - 04/16/24	184.70		4,306.00
Total 511.110 · Supervisor's Fees					1,076.50	0.00	4,306.00
Total 511.000 · Legislative					1,076.50	0.00	4,306.00
512.000 · Executive							18,929.12
512.311 · Management Fees							18,929.12
Bill	05/08/2024	2023-3240	WRATHELL, HUNT & ASSOCIATES. LLC	05/24 MGMT FEE	2,704.16		21,633.28
Total 512.311 · Management Fees					2,704.16	0.00	21,633.28
Total 512.000 · Executive					2,704.16	0.00	21,633.28
513.000 · Financial & Administrative							13,338.54
513.310 · Assessment Roll Preparation							4,205.81
Bill	05/08/2024	2023-3240	WRATHELL, HUNT & ASSOCIATES. LLC	05/24 MGMT FEE	600.83		4,806.64
Total 513.310 · Assessment Roll Preparation					600.83	0.00	4,806.64
513.314 · Property Appraiser							0.00
Bill	05/08/2024	24079	MIKE WELLS PASCO COUNTY	NON-AD VALOREM ANNUAL FEES	150.00		150.00
Total 513.314 · Property Appraiser					150.00	0.00	150.00
513.315 · Tax Collector							5,632.73
General Journal	05/31/2024	3071		TAX COLLECTOR FEE	8.62		5,641.35
Total 513.315 · Tax Collector					8.62	0.00	5,641.35
513.320 · Audit							3,500.00
Total 513.320 · Audit							3,500.00
Total 513.000 · Financial & Administrative					759.45	0.00	14,097.99
514.000 · Legal Counsel							335.50
514.310 · Legal Fees							335.50
Bill	05/08/2024	24440	STRALEY ROBIN VERICKER	PROF SVCS THROUGH 03/31/2024	709.50		1,045.00
Total 514.310 · Legal Fees					709.50	0.00	1,045.00
Total 514.000 · Legal Counsel					709.50	0.00	1,045.00
519.000 · Other General Government							15,219.33
519.320 · Engineering							2,526.90
Total 519.320 · Engineering							2,526.90
519.410 · Postage							407.40
Bill	05/08/2024	8-471-39307	FEDEX	8-471-39307	125.89		533.29
Bill	05/08/2024	8-478-91322	FEDEX	8-478-91322	9.13		542.42
Total 519.410 · Postage					135.02	0.00	542.42
519.411 · Telephone							87.50

**Heritage Pines CDD
General Ledger
As of May 31, 2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	05/08/2024	2023-3240	WRATHELL, HUNT & ASSOCIATES. LLC	05/24 MGMT FEE	12.50		100.00
Total 519.411 · Telephone					12.50	0.00	100.00
519.413 · Website Maintenance							704.99
Total 519.413 · Website Maintenance							704.99
519.414 · ADA Website Compliance							210.00
Total 519.414 · ADA Website Compliance							210.00
519.440 · Rentals and Leases							1,085.00
Bill	05/08/2024	2023-3240	WRATHELL, HUNT & ASSOCIATES. LLC	05/24 MGMT FEE	155.00		1,240.00
Total 519.440 · Rentals and Leases					155.00	0.00	1,240.00
519.450 · Insurance							8,839.00
Total 519.450 · Insurance							8,839.00
519.470 · Printing and Binding							600.81
Bill	05/08/2024	2023-3240	WRATHELL, HUNT & ASSOCIATES. LLC	05/24 MGMT FEE	85.83		686.64
Total 519.470 · Printing and Binding					85.83	0.00	686.64
519.480 · Legal Advertising							156.00
Total 519.480 · Legal Advertising							156.00
519.490 · Contingencies							426.73
Bill	05/08/2024	041724	CAROL VAUGHAN REIM	REIMBURSEMENT FOR ETHICS COURSE	79.00		505.73
General Journal	05/21/2024	3069		ACCOUNT ANALYSIS FEE	105.80		611.53
Total 519.490 · Contingencies					184.80	0.00	611.53
519.540 · Annual District Filing Fee							175.00
Total 519.540 · Annual District Filing Fee							175.00
Total 519.000 · Other General Government					573.15	0.00	15,792.48
539.000 · Field Maintenance							163,234.38
539.311 · Aquatic Weed Control							11,102.00
Bill	05/08/2024	PSI-070519	SOLITUDE LAKE MANAGEMENT	05/24 AQUATIC WEED CONTROL	1,586.00		12,688.00
Total 539.311 · Aquatic Weed Control					1,586.00	0.00	12,688.00
539.340 · Retention Pond Mowing/Weed Cont							64,500.00
Bill	05/08/2024	043024EU	HERITAGE PINES COMMUNITY ASSOCIATION...	04/24 EQUIPMENT USE	10,750.00		75,250.00
Total 539.340 · Retention Pond Mowing/Weed Cont					10,750.00	0.00	75,250.00
539.341 · Dry Retention Pond Refurbish							19,422.45
Total 539.341 · Dry Retention Pond Refurbish							19,422.45
539.430 · Street Lighting							11,700.84
Bill	05/08/2024	1306910 050724	WITHLACOOCHEE RIVER ELECTRIC COOPER...	1306910 05/07/2024	1,482.29		13,183.13
Bill	05/08/2024	2041547 050324	WITHLACOOCHEE RIVER ELECTRIC COOPER...	2041547 05/03/2024	458.00		13,641.13
Total 539.430 · Street Lighting					1,940.29	0.00	13,641.13
539.431 · Irrigation of Pond Banks							11,779.44
Bill	05/08/2024	042524	HERITAGE PINES COMMUNITY ASSOCIATION...	04/24 RECLAIMED WATER	1,752.09		13,531.53

4:31 PM

07/08/24

Accrual Basis

Heritage Pines CDD
General Ledger
As of May 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 539.431 · Irrigation of Pond Banks					1,752.09	0.00	13,531.53
539.490 · Contingencies							
Bill	05/08/2024	050124	HERITAGE PINES COMMUNITY ASSOCIATION...	PARTS & LABOR TO FIX THE CDD TORO...	1,033.63		306.99
Bill	05/08/2024	2024-02	LUPTON'S CONSTRUCTION SERVICES, LLC	MOBILIZATION , SAW CUTS & GRINDING...	450.00		1,340.62
Total 539.490 · Contingencies					1,483.63	0.00	1,790.62
539.495 · Capital Outlay							
Total 539.495 · Capital Outlay							44,422.66
Total 539.000 · Field Maintenance					17,512.01	0.00	180,746.39
TOTAL					45,918.84	45,918.84	0.00

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
THROUGH
MAY 2024**

**Heritage Pines CDD
CHECK REGISTER
May 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	CBI	05/08/2024	WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE	101.002 · Suntrust Checking-5304 - NEW		-1,940.29
Bill	1306910 050724	05/08/2024		539.430 · Street Lighting	-1,482.29	1,482.29
Bill	2041547 050324	05/08/2024		539.430 · Street Lighting	-458.00	458.00
TOTAL					-1,940.29	1,940.29
Check	DD	05/03/2024	MICHAEL V. WALSH	101.002 · Suntrust Checking-5304 - NEW		-184.70
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	05/03/2024	KATHLEEN LONERGAN	101.002 · Suntrust Checking-5304 - NEW		-184.70
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	05/03/2024	ARTHUR RHODES	101.002 · Suntrust Checking-5304 - NEW		-184.70
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	05/03/2024	CAROL VAUGHAN	101.002 · Suntrust Checking-5304 - NEW		-184.70
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	DD	05/03/2024	JANICE M. BENEDETTI	101.002 · Suntrust Checking-5304 - NEW		-184.70
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	10065	05/08/2024	CAROL VAUGHAN REIM	101.002 · Suntrust Checking-5304 - NEW		-79.00
Bill	041724	05/08/2024		519.490 · Contingencies	-79.00	79.00
TOTAL					-79.00	79.00
Bill Pmt -Check	10066	05/08/2024	FEDEX	101.002 · Suntrust Checking-5304 - NEW		-135.02
Bill	8-471-39307	05/08/2024		519.410 · Postage	-125.89	125.89
Bill	8-478-91322	05/08/2024		519.410 · Postage	-9.13	9.13
TOTAL					-135.02	135.02

**Heritage Pines CDD
CHECK REGISTER
May 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	10067	05/08/2024	HERITAGE PINES COMMUNITY ASSOCIATION,INC	101.002 · Suntrust Checking-5304 - NEW		-13,535.72
Bill	042524	05/08/2024		539.431 · Irrigation of Pond Banks	-1,752.09	1,752.09
Bill	043024EU	05/08/2024		539.340 · Retention Pond Mowing/Weed Cont	-10,750.00	10,750.00
Bill	050124	05/08/2024		539.490 · Contingencies	-1,033.63	1,033.63
TOTAL					-13,535.72	13,535.72
Bill Pmt -Check	10068	05/08/2024	LUPTON'S CONSTRUCTION SERVICES, LLC	101.002 · Suntrust Checking-5304 - NEW		-450.00
Bill	2024-02	05/08/2024		539.490 · Contingencies	-450.00	450.00
TOTAL					-450.00	450.00
Bill Pmt -Check	10069	05/08/2024	MIKE WELLS PASCO COUNTY	101.002 · Suntrust Checking-5304 - NEW		-150.00
Bill	24079	05/08/2024		513.314 · Property Appraiser	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Check	10070	05/08/2024	SOLITUDE LAKE MANAGEMENT	101.002 · Suntrust Checking-5304 - NEW		-1,586.00
Bill	PSI-070519	05/08/2024		539.311 · Aquatic Weed Control	-1,586.00	1,586.00
TOTAL					-1,586.00	1,586.00
Bill Pmt -Check	10071	05/08/2024	STRALEY ROBIN VERICKER	101.002 · Suntrust Checking-5304 - NEW		-709.50
Bill	24440	05/08/2024		514.310 · Legal Fees	-709.50	709.50
TOTAL					-709.50	709.50
Bill Pmt -Check	10072	05/08/2024	WRATHELL, HUNT & ASSOCIATES. LLC	101.002 · Suntrust Checking-5304 - NEW		-3,558.32
Bill	2023-3240	05/08/2024		512.311 · Management Fees	-2,704.16	2,704.16
				513.310 · Assessment Roll Preparation	-600.83	600.83
				519.411 · Telephone	-12.50	12.50
				519.440 · Rentals and Leases	-155.00	155.00
				519.470 · Printing and Binding	-85.83	85.83
TOTAL					-3,558.32	3,558.32

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
INVOICES**



Invoice Number	Invoice Date	Account Number	Page
8-471-39307	Apr 15, 2024	XXXX-X241-6	1 of 4

FedEx Tax ID: 71-0427007

Billing Address:

HERITAGE PINES CDD
BOCA RATON FL 33431-8556

Shipping Address:

FRAUD--HERITAGE PINES CDD
BOCA RATON FL 33431-8556

**Invoice Questions?
Contact FedEx Revenue Services**

Phone: 800.645.9424
M-F 7-5 (CST)
Internet: fedex.com/usgovt

Invoice Summary

FedEx Express Services

Total Charges	USD	\$125.89
TOTAL THIS INVOICE	USD	\$125.89

519.410
001

Other discounts may apply.

To pay your FedEx invoice, please go to www.fedex.com/payment. Thank you for using FedEx.



Detailed descriptions of surcharges can be located at fedex.com



Invoice Number 8-471-39307	Invoice Date Apr 15, 2024	Account Number XXXX-X241-6	Page 2 of 4
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FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Ret Chg/Tax Credits/Other	Discounts	Total Charges
Third Party	8	15.0	71.49	54.40			125.89
Total FedEx Express	8	15.0	\$71.49	\$54.40			\$125.89

TOTAL THIS INVOICE USD \$125.89

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Apr 10, 2024		Cust. Ref.: HERITAGE PINES CDD 04.16		Ref.#2:	
Payor: Third Party		Ref.#3:			
Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment. Distance Based Pricing, Zone 2 Package Delivered to Recipient Address - Release Authorized					
Automation	INET	Sender		Recipient	
Tracking ID	775901102828	Kelly Sadlier		Mr. Kurt D. Heath, P.E.	
Service Type	FedEx Priority Overnight	WHA		Stroud Engineering Consultants	
Package Type	FedEx Pak	BOCA RATON FL 33431 US		ODESSA FL 33556 US	
Zone	02				
Packages	1				
Rated Weight	1.0 lbs, 0.5 kgs				
Delivered	Apr 11, 2024 10:35	Transportation Charge			8.44
Svc Area	A2	Fuel Surcharge			1.00
Signed by	see above	Residential Delivery			5.80
FedEx Use	000000000/364522/02	Total Charge		USD	\$15.24

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



Invoice Number 8-471-39307	Invoice Date Apr 15, 2024	Account Number XXXX-X241-6	Page 3 of 4
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Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901103125	Kelly Sadlier	Janice Benedetti
Service Type	FedEx Priority Overnight	WHA	HUDSON FL 34667 US
Package Type	FedEx Pak	BOCA RATON FL 33431 US	
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:56	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	1.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	Total Charge	USD \$15.24

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2

Automation	INET	Sender	Recipient
Tracking ID	775901103364	Kelly Sadlier	Kim Norton
Service Type	FedEx Priority Overnight	WHA	Heritage Pines Country Club
Package Type	FedEx Pak	BOCA RATON FL 33431 US	HUDSON FL 34667 US
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:44	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	0.59
Signed by	H.URLEY	Total Charge	USD \$9.03
FedEx Use	000000000/364522/_		

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901103673	Kelly Sadlier	MICHAEL WALSH
Service Type	FedEx Priority Overnight	WHA	HUDSON FL 34667 US
Package Type	FedEx Pak	BOCA RATON FL 33431 US	
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:46	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	1.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	Total Charge	USD \$15.24

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901104100	Kelly Sadlier	Kathleen Lonergan
Service Type	FedEx Priority Overnight	WHA	HUDSON FL 34667 US
Package Type	FedEx Pak	BOCA RATON FL 33431 US	
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:58	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	1.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	Total Charge	USD \$15.24



Invoice Number	Invoice Date	Account Number	Page
8-471-39307	Apr 15, 2024	XXXX-X241-6	4 of 4

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901104452	Kelly Sadlier	Carol E. Vaughan
Service Type	FedEx Priority Overnight	WHA	HUDSON FL 34667 US
Package Type	FedEx Pak	BOCA RATON FL 33431 US	
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:36	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	1.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	Total Charge	USD \$15.24

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901105091	Kelly Sadlier	Arthur Rhodes
Service Type	FedEx Priority Overnight	WHA	Heritage Pines CDD
Package Type	FedEx Pak	BOCA RATON FL 33431 US	HUDSON FL 34667 US
Zone	02		
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Apr 11, 2024 11:46	Transportation Charge	8.44
Svc Area	A3	Fuel Surcharge	1.00
Signed by	see above	Residential Delivery	5.80
FedEx Use	000000000/364522/02	Total Charge	USD \$15.24

Ship Date: Apr 10, 2024 **Cust. Ref.:** HERITAGE PINES CDD 04.16 **Ref.#2:**
Payor: Third Party **Ref.#3:**

Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	775901148841	Kelly Sadlier	Chuck Adams-Cleo Adams
Service Type	FedEx Priority Overnight	WHA	NORTH FORT MYERS FL 33917 US
Package Type	FedEx Box	BOCA RATON FL 33431 US	
Zone	02		
Packages	1		
Rated Weight	8.0 lbs, 3.6 kgs	Transportation Charge	12.41
Delivered	Apr 11, 2024 10:40	Fuel Surcharge	1.66
Svc Area	A3	Residential Delivery	5.80
Signed by	see above	DAS Resi	5.55
FedEx Use	000000000/364552/02	Total Charge	USD \$25.42

Third Party Subtotal	USD	\$125.89
Total FedEx Express	USD	\$125.89



Invoice Number	Invoice Date	Account Number	Page
8-478-91322	Apr 22, 2024	XXXX-X241-6	1 of 2

FedEx Tax ID: 71-0427007

Billing Address:

HERITAGE PINES CDD
BOCA RATON FL 33431-8556

Shipping Address:

FRAUD--HERITAGE PINES CDD
BOCA RATON FL 33431-8556

**Invoice Questions?
Contact FedEx Revenue Services**

Phone: 800.645.9424
M-F 7-5 (CST)
Internet: fedex.com/usgovt

Invoice Summary

FedEx Express Services

Total Charges USD \$9.13

TOTAL THIS INVOICE USD \$9.13

519.410
001

Other discounts may apply.

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Detailed descriptions of surcharges can be located at fedex.com



Invoice Number	Invoice Date	Account Number	Page
8-478-91322	Apr 22, 2024	XXXX-X241-6	2 of 2

FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Ret Chg/Tax Credits/Other	Discounts	Total Charges
Third Party	1	4.0	8.53	0.60			9.13
Total FedEx Express	1	4.0	\$8.53	\$0.60			\$9.13

TOTAL THIS INVOICE USD \$9.13

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Apr 17, 2024	Cust. Ref.: Heritage Pines Meeting F	Ref.#2:
Payor: Third Party	Ref.#3:	

Fuel Surcharge - FedEx has applied a fuel surcharge of 17.25% to this shipment.
 Distance Based Pricing, Zone 2
 Package sent from: 33966 zip code
 FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
 The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

Automation	INET	Sender	Recipient	
Tracking ID	775980910678	cleo adams	Daphne Gillyard	
Service Type	FedEx Standard Overnight	Wrathell, Hunt & Associates, L	Wrathell, Hunt & Associates	
Package Type	Customer Packaging	BONITA SPRINGS FL 34135 US	BOCA RATON FL 33431 US	
Zone	02			
Packages	1			
Rated Weight	4.0 lbs, 1.8 kgs			
Delivered	Apr 18, 2024 09:50			
Svc Area	A1	Transportation Charge		8.53
Signed by	D.DAPHNE	Fuel Surcharge		0.60
FedEx Use	000000000/176133/_	Total Charge	USD	\$9.13
Third Party Subtotal				USD \$9.13
Total FedEx Express				USD \$9.13

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

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

UtilCustServ@MyPasco.net
 Pay By Phone: 1-855-786-5344

1 0 1
 10-20160

HERITAGE PINES COMMUNITY ASSOCIATION

Service Address: 18801 GRAND CLUB DR
 Bill Number: 20284528
 Billing Date: 4/25/2024
 Billing Period: 3/6/2024 to 4/4/2024

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

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2023.
 Please visit bit.ly/pcurates for additional details.

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Reclaim	13349042	3/6/2024	302985	4/4/2024	319452	29	16467

Usage History

Month	Usage
April 2024	16467
March 2024	14023
February 2024	12290
January 2024	12038
December 2023	17297
November 2023	30072
October 2023	24989
September 2023	19668
August 2023	19859
July 2023	21165
June 2023	23421
May 2023	26475

Transactions

Previous Bill	5,328.74
Payment 04/05/24	-5,328.74 CR
Balance Forward	0.00
Current Transactions	
Reclaimed	
Reclaimed	16,467 Thousand Gals X \$0.38 6,257.46
Total Current Transactions	6,257.46
TOTAL BALANCE DUE	\$6,257.46

$\$6,257.46 \times 28\% = 1,752.09$



Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

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

Account # 0010470
 Customer # 01016692
 Balance Forward 0.00
 Current Transactions 6,257.46

Total Balance Due	\$6,257.46
Due Date	5/13/2024

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

The Total Due will be electronically transferred on 05/13/2024.

HERITAGE PINES COMMUNITY ASSOCIATION
 11524 Scenic Hills BOULEVARD
 HUDSON FL 346675601

PASCO COUNTY UTILITIES
 CUSTOMER INFORMATION & SERVICES
 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: May 2, 2024

To: Heritage Pines CDD

Attn: Chuck Adams

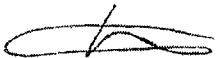
Below is the invoice for services performed per contract for April 2024 and the total amount payable to HPCA.

Service Agreement

Monthly Fee	\$10,750.00
-------------	-------------

Total

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: May 1, 2024

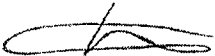
To: Heritage Pines CDD

Attn: Chuck Adams

Below is the cost of the parts and the labor to fix the CDD Toro 4000 mower and the Z mower in April. I have also attached the invoices for the parts for your records.

Invoice #41195533	Spindle ASM & Nut-HF	\$614.17
Invoice #41194270	Bearing	\$239.46
Labor to Install & Fix	6 Hours @ \$30 per Hour	\$180.00
Total		\$1,033.63

Thank you



Herb Hurley, GM

Heritage Pines Community Assoc.

WESCO TURF, INC.

Wesco Turf Sarasota Warehouse
 Sarasota Warehouse
 (941)377-6777
 2101 Cantu Court
 Sarasota, FL 34232-6242

CDD

2-nurse

Packing List



Order# : 21446102-1
 Location : 02
 Date : 04/05/24
 Ord-Date : 04/05/24
 Page : 1 OF 1

Customer: 204007

ShipTo: 204007-204726

HERITAGE PINES COMMUNITY ASSOC.
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601
 727-869-7270

HERITAGE PINES COMMUNITY ASSOC
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

PO Number	Terms	Shipped Via	Freight Terms	Sales Rep
Scott	Net 30 Days	UPS GROUND	Freight with H.C.	308
Contact: Tim Gatz		Phone: (727) 861-7784	WB: WEB	

Ordered	U/M	Qty-Shp	Qty-B/O	Item Number	Item Description	Price	Extension
1	EA	1	0	119-8560	SPINDLE ASM **RLC	536.790	536.79
18	EA	18	0	104-8301	NUT-HF, NI **pp	0.980	17.64
1	EA	1	0	DUCK.FLYER	APRIL SHOWERS DUCK FLYER APR 4-10, 2024	0.000	0.00

Packing List Only. Invoice to follow.

Important: Acceptance of goods constitutes customer agreement to comply with credit and sales terms and conditions of Wesco Turf, Inc. Shipping errors must be reported within 48 hours of receipt of shipment. Requests for return of merchandise must be made within 30 days of the invoice date. No returns will be accepted without a return goods authorization number. Call customer service to obtain an RGA number. A 15% restocking charge and/or a 10% factory return processing fee will apply according to parts policy. Returns must be in re-sellable condition. A finance charge of 1.5% per month will be added to all past due accounts. A \$30 handling fee will be charged on all returned checks. If an account is placed for collection, buyer agrees to pay all costs of collection, including reasonable attorney fees and costs, whether or not suit is brought.



Wesco Turf, Inc.
 2101 Cantu Court
 Sarasota, FL 34232-6240
 (941) 377-6777

Invoice# 41195533
 Location# 02
 Date 04/05/24
 Page 1 OF 1

** Invoice **

204007
 HERITAGE PINES COMMUNITY ASSOC.
 ATTN:ACCOUNTS PAYABLE
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

Ship To:
 HERITAGE PINES COMMUNITY ASSOC.
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

134*19

=====
 CustP/O:Scott Reps :308 / Terms:Net 30 Days
 Ord-Date:04/05/24 W/B:Web Interface User Order# :21446102
 Billed-Date:04/05/24 Ship-Via:UPS GROUND
 =====

=====
 Product Description Open Ship'd B/O Price U/M Extension
 =====

Shipment Tracking Reference : 1Z3436820367686017

Product	Description	Open	Ship'd	B/O	Price U/M	Extension
119-8560	SPINDLE ASM **RLC	1	1	0	536.790 EA	536.79
104-8301	NUT-HF, NI **pp	18	18	0	0.980 EA	17.64

=====
 Mdse Total Handling Misc Chg Tax Freight Dep-amt Dep-Appl Invoice Total
 =====

554.43	2.50	0.00	38.81	18.43	0.00	0.00	614.17
--------	------	------	-------	-------	------	------	--------

Important: Acceptance of goods constitutes customer agreement to comply with credit and sales terms and conditions of Wesco Turf, Inc. Shipping errors must be reported within 48 hours of receipt of shipment. Requests for return of merchandise must be made within 30 days of the invoice date. No returns will be accepted without a return goods authorization number. Call customer service to obtain an RGA number. A 15% restocking charge and/or a 10% factory return processing fee will apply according to parts policy. Returns must be in re-sellable condition. A finance charge of 1.5% per month will be added to all past due accounts. A \$30 handling fee will be charged on all returned checks. If an account is placed for collection, buyer agrees to pay all costs of collection, including reasonable attorney fees and costs, whether or not suit is brought.

WESCO TURF, INC.

Packing List

Wesco Turf Sarasota Warehouse
 Sarasota Warehouse
 (941)377-6777
 2101 Cantu Court
 Sarasota, FL 34232-6242

CDD



Order# : 21444708-1
 Location : 02
 Date : 03/29/24
 Ord-Date : 03/29/24
 Page : 1 OF 1

Customer: 204007

ShipTo: 204007-204726

HERITAGE PINES COMMUNITY ASSOC.
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601
 727-869-7270

HERITAGE PINES COMMUNITY ASSOC
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

PO Number	Terms	Shipped Via	Freight Terms	Sales Rep
Scott Contact: Tim Gatz	Net 30 Days	UPS GROUND Phone: (727) 861-7784	Freight with H.C.	308
		WB: WEB		

Ordered	U/M	Qty-Shp	Qty-B/O	Item Number	Item Description	Price	Extension
8	EA	8	0	120-3366	BEARING **pp	26.060	208.48

Packing List Only. Invoice to follow.

Important: Acceptance of goods constitutes customer agreement to comply with credit and sales terms and conditions of Wesco Turf, Inc. Shipping errors must be reported within 48 hours of receipt of shipment. Requests for return of merchandise must be made within 30 days of the invoice date. No returns will be accepted without a return goods authorization number. Call customer service to obtain an RGA number. A 15% restocking charge and/or a 10% factory return processing fee will apply according to parts policy. Returns must be in re-sellable condition. A finance charge of 1.5% per month will be added to all past due accounts. A \$30 handling fee will be charged on all returned checks. If an account is placed for collection, buyer agrees to pay all costs of collection, including reasonable attorney fees and costs, whether or not suit is brought.



Wesco Turf, Inc.
 2101 Cantu Court
 Sarasota, FL 34232-6240
 (941) 377-6777

Invoice# 41194270
 Location# 02
 Date 03/29/24
 Page 1 OF 1

** Invoice **

204007
 HERITAGE PINES COMMUNITY ASSOC.
 ATTN:ACCOUNTS PAYABLE
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

Ship To:
 HERITAGE PINES COMMUNITY ASSOC.
 11524 SCENIC HILLS BLVD
 HUDSON, FL 34667-5601

1*8

=====
 CustP/O:Scott
 Ord-Date:03/29/24
 Billed-Date:03/29/24
 Reprs :308 /
 W/B:Web Interface User
 Ship-Via:UPS GROUND
 Terms:Net 30 Days
 Order# :21444708
 =====

Product	Description	Open	Ship'd	B/O	Price U/M	Extension
Shipment Tracking Reference : 1Z3436820368881527						
120-3366	BEARING **pp	8	8	0	26.060 EA	208.48

Mdse Total	Handling	Misc Chg	Tax	Freight	Dep-amt	Dep-Appld	Invoice Total
208.48	2.50	0.00	14.59	13.89	0.00	0.00	239.46

Important: Acceptance of goods constitutes customer agreement to comply with credit and sales terms and conditions of Wesco Turf, Inc. Shipping errors must be reported within 48 hours of receipt of shipment. Requests for return of merchandise must be made within 30 days of the invoice date. No returns will be accepted without a return goods authorization number. Call customer service to obtain an RGA number. A 15% restocking charge and/or a 10% factory return processing fee will apply according to parts policy. Returns must be in re-sellable condition. A finance charge of 1.5% per month will be added to all past due accounts. A \$30 handling fee will be charged on all returned checks. If an account is placed for collection, buyer agrees to pay all costs of collection, including reasonable attorney fees and costs, whether or not suit is brought.

Invoice #2024-2

Lupton's Construction Services, LLC.

20840 Chisholm Trail, Land O Lakes, Florida 34638

Phone # 813-714-3530

State Certified Utility & Excavation Contractor CUC1225713

State Certified General Contractor CGC1529402

Invoice #	Date	Total Due	Due Date	Terms
2024-2	April 29, 2024	\$450.00	May 29, 2024	Net 30

Invoice

Bill To: Heritage Pines Community Development District
9220 Bonita Beach Road
Suite 214
Bonita Springs, FL. 34135

Project: Heritage Pines, Curb Cut / Grind To
Drain 11002 Torrey Pines Ct.

Invoice Date: 04/29/2023

DESCRIPTION	BID QTY	U/M	UNIT BID	AMOUNT
Mobilization	1	ls.	\$25.00	\$25.00
Saw cuts& grinding in curbing valley	1	ls.	\$425.00	\$425.00

Total Invoice: \$450.00

All outstanding invoices remaining past due
After 30 days are subject to additional late fees.

Archana Gujja

From: Chuck Adams
Sent: Monday, April 29, 2024 12:54 PM
To: HeritagePinesCDD
Subject: FW: Heritage Pines
Attachments: Heritage Pines Curb Cut To Drain 11002 Torrey Pines Ct Invoice.pdf

Contingency

Best Regards,

Chesley 'Chuck' Adams

Director of Operations

Wrathell, Hunt and Associates, LLC

(239) 464-7114 ©

FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND A WIRE.

From: Charles Lupton <charles44lcs@gmail.com>
Sent: Monday, April 29, 2024 9:44 AM
To: Chuck Adams <adamsc@whhassociates.com>
Subject: Heritage Pines

Chuck,

Good Morning, attached is my invoice for the cutting & grinding of the curbing at 11002 Torrey Pines Ct. to help the water drain away from his driveway. Thank you and hope you have a great Monday.



Mike Wells
Property Appraiser
Proudly Serving Pasco County, Florida

INVOICE

Pasco County Property Appraiser
PO Box 401
Dade City, FL 33526-0401

Date Issued: 4/8/2024
Invoice Number: 24079
Due Date: 5/8/2024

Billed To:

Wrathell, Hart, Hunt & Associates
Michael Szymonowicz
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

DESCRIPTION	AMOUNT
Heritage Pines Annual renewal fee	\$150.00
TOTAL	\$150.00

Remit payment to:

Pasco County Property Appraiser
Information Services Department
PO Box 401
Dade City, FL 33526-0401



INVOICE

Page: 1

Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

Invoice Number: PSI070519
Invoice Date: 5/1/2024

Bill
To: Heritage Pines CDD
9220 Bonita Beach Road, Suite 214
Bonita Springs, FL 34135

Ship
To: Heritage Pines CDD
9220 Bonita Beach Road, Suite 214
Bonita Springs, FL 34135

Ship Via
Ship Date 5/1/2024
Due Date 6/15/2024
Terms Net 45

Customer ID H2224
P.O. Number
P.O. Date 5/1/2024
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance May Billing 5/1/2024 - 5/31/2024 Heritage Pines Cdd LAKE ALL		1	1	1,586.00	1,586.00

539.311
001

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,586.00

Subtotal: 1,586.00
Invoice Discount: 0.00
Total Sales Tax 0.00
Payment Amount: 0.00
Total: 1,586.00

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

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

April 16, 2024

Client: 001044

Matter: 000001

Invoice #: 24440

514.310
001

Page: 1

RE: CDD - General Matters

For Professional Services Rendered Through March 31, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
3/7/2024	LB	REVIEW DATES FOR APPROVAL OF PROPOSED FY 2024/2025 BUDGET AND PUBLIC HEARING ON SAME; PREPARE DRAFT RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	0.6	\$105.00
3/11/2024	WAS	REVIEW RESOLUTION SETTING PUBLIC HEARING FOR BUDGET ADOPTION.	0.3	\$91.50
3/26/2024	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE LETTER.	1.1	\$390.50
3/26/2024	LB	REVIEW AUDITOR REQUEST LETTER FOR FISCAL YEAR ENDED SEPTEMBER 30, 2023; PREPARE DRAFT AUDIT RESPONSE LETTER RE SAME.	0.5	\$87.50
3/27/2024	LB	FINALIZE RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING FOR FY 2024/2025; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE SAME.	0.2	\$35.00
Total Professional Services			2.7	\$709.50

April 16, 2024

Client: 001044

Matter: 000001

Invoice #: 24440

Page: 2

Total Services	\$709.50	
Total Disbursements	\$0.00	
Total Current Charges		\$709.50
Previous Balance		\$30.50
PAY THIS AMOUNT		\$740.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
24294	March 19, 2024	\$30.50	\$0.00	\$0.00	\$0.00	\$740.00
Total Remaining Balance Due						\$740.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$740.00	\$0.00	\$0.00	\$0.00

Archana Gujja

From: Chuck Adams
Sent: Wednesday, April 17, 2024 11:59 AM
To: HeritagePinesCDD
Subject: FW: Congratulations on Finishing the 4-Hour Florida Ethics in Government Course

Please reimburse Ms. Vaughan for the \$79 spent to take the required 4 hour online Training Course. Book to contingencies

Thankyou

Best Regards,

Chesley 'Chuck' Adams

Director of Operations

Wrathell, Hunt and Associates, LLC

(239) 464-7114 ©

FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND A WIRE.

From: Carol Vaughan <cvyingyang@gmail.com>
Sent: Tuesday, April 16, 2024 3:11 PM
To: Chuck Adams <adamsc@whhassociates.com>
Subject: FW: Congratulations on Finishing the 4-Hour Florida Ethics in Government Course

Hi Chuck,

The course was \$75 on my credit card. The certificate is at the bottom of this email to "download certificate" Thanks for your help in this.

Carol

From: Carol Vaughan <cvyingyang@gmail.com>
Sent: Saturday, March 2, 2024 2:00 PM
To: 'Chuck Adams' <adamsc@whhassociates.com>
Subject: FW: Congratulations on Finishing the 4-Hour Florida Ethics in Government Course

Hi Chuck,

I put the \$79 on my credit card. The only proof I have of finishing the course is my below certificate. I wouldn't be able to take the course unless I actually paid for it. Carol



FLORIDA INSTITUTE OF GOVERNMENT

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- [ONLINE TRAINING](#)

- [PROGRAMS](#)

- [TECHNICAL ASSISTANCE](#)

- [AFFILIATES & PARTNERSHIPS](#)

- [F.A.C.E. CERTIFICATION CLASSES](#)

4-Hour Ethics Course

Details



4-Hour Ethics Course

Length

4.00 Hour(s)

Registration Fee

\$79

Credits Available

- Florida Bar Association (5 hours General & 2.5 hours Ethics)
- IIMC: 2.0 CMC Education or 2.0 MMC Advanced Education Points
- CGCIO: 4 Professional Development Hours

(Note: Most organizations will award credits for our class if you send them the information the organization requires to meet their credentials for continuing education credits.)

Contact

Email

elearning@iog.fsu.edu

[2024 Registration \(Credit Card\)](#)

[2024 Registration \(Check\) \[Coming Soon\]](#)

[Group Purchase Inquiry \(20+ Users\)](#)

Description

The "4-Hour Ethics Course" meets the **Legislature's mandate** that Elected Officials must have two hours of Ethics Law, one hour of Sunshine Law and one hour of Public Records training annually. As with all of our online training, this course is available to you 24/7 and you may pause and resume at your convenience.

THIS 4-HOUR COURSE MEETS THE FOLLOWING REQUIREMENTS AND PROVIDES A CERTIFICATE OF COMPLETION:

- 1 Hour Open Records

- 1 Hour Open Meetings
- 2 Hours Florida Ethics (Voting and Gift Laws)

WHO SHOULD ATTEND:

- State and Local Government Elected and Appointed Officials
- State and Local Government Staff Members
- State and Local Government Attorneys

GROUP REGISTRATION:

- Designate a group analyst from your staff to oversee group member progress.
- Discounts are available for groups over 20.

Contact us for more information.

SESSION Topics

FLORIDA'S PUBLIC RECORDS LAWS (1 HOUR)

- Florida's Public Record Act/What is a Public Record
- Public Records Exemptions & Confidential Public Records
- Public Records Exemptions
- Handling a Public Records Request
- Special Topics: Subpoenas & Social Media

FLORIDA'S GOVERNMENT IN THE SUNSHINE LAW (1 HOUR)

- Government in the Sunshine Law Overview
- Slippery Slopes
- Florida Statute §286.011
- Government-in-the-Sunshine Manual
- Specific Issues Related to Statute & Consequences of Violations

FLORIDA'S ETHICS LAWS (2 HOURS)

- Code of Ethics Overview
- Unauthorized Compensation and Gifts
- Employment and Business Relationships
- Voting Conflicts
- Employment of Relatives and Revolving Door Restrictions
- Violations of Florida's Ethics Code

RESOURCES

- Links to Resources Referenced in this Course

From: Florida Ethics Institute <info@floridaethics.org>
Sent: Wednesday, February 28, 2024 9:30 PM
To: cvyingyang@gmail.com
Subject: Congratulations on Finishing the 4-Hour Florida Ethics in Government Course



Congratulations on finishing the Course!

Carol Vaughan,

Congratulations on completing the **4-Hour Florida Ethics in Government Course**. We hope that you had a great experience.

Your feedback is important to us and we are always updating and improving our courses. Please provide us with your thoughts regarding this training so that the Florida Ethics Institute can better serve your ethics needs.

[Click Here for Course Evaluation](#)

Course Instructor



FEI Florida Ethics Institute



[Download Certificate](#)

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[Privacy & Policy](#) · [Terms & Conditions](#)

Wrathell, Hunt & Associates, LLC

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

Invoice

Date	Invoice #
5/1/2024	2023-3240

Bill To:
Heritage Pines CDD PO Box 810036 Boca Raton, FL 33481

Description	Amount
Management	2,704.16
Assessment Services	600.83
Telephone	12.50
Rentals & Leases	155.00
Printing & Binding	85.83
<i>Building client relationships one step at a time ...</i>	
Total	\$3,558.32



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 **05/07/2024**
Amount Due **1,482.29**
Current Charges Due **05/28/2024**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

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

Comparative Usage Information

Average kWh
Period Days Per Day

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



1 0 1 8 3 4 3 9

You have 24-hour access to manage your account on-line through Smarhub 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 1,482.29
Payment 1,482.29CR
Balance Forward 0.00

Light Energy Charge 146.42
Light Support Charge 106.54
Light Maintenance Charge 230.78
Light Fixture Charge 275.62
Light Fuel Adj 5,220 KWH @ 0.03800 198.36
Poles (QTY 103) 513.00
FL Gross Receipts Tax 11.57

Total Current Charges 1,482.29
Total Due Please Pay 1,482.29

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	105 78	205 17	305 6	455 3	960 9
	150 3	270 4	360 1	910 94	



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

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

See Reverse Side For Mailing Instructions

Bill Date: 05/07/2024

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	05/28/2024
TOTAL CHARGES DUE	1,482.29
Total Charges Due After Due Date	1,504.52

000130691000014822900015045202



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 **05/03/2024**
Amount Due **458.00**
Current Charges Due **05/23/2024**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

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

Comparative Usage Information

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 458.00
Payment 458.00CR
Balance Forward 0.00

Light Energy Charge 6.01
Light Support Charge 10.65
Light Maintenance Charge 140.59
Light Fixture Charge 173.50
Light Fuel Adj 547 KWH @ 0.03800 20.79
Poles (QTY 29) 105.50
FL Gross Receipts Tax 0.96

Total Current Charges 458.00
Total Due Please Pay 458.00

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: 05/03/2024

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	05/23/2024
TOTAL CHARGES DUE	458.00
Total Charges Due After Due Date	464.87

000204154700004580000004648707

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

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

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The Board of Supervisors of the Heritage Pines Community Development District held a Regular Meeting on June 18, 2024 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 (via telephone) | Assistant Secretary |
| Michael Walsh | Assistant Secretary |

Also present:

- | | |
|----------------|-----------------------------|
| Chuck Adams | District Manager |
| Kurt Heath | District Engineer |
| Herb Hurley | HPCA General Manager |
| Tim Gatz | HPCA Grounds Superintendent |
| Loretta Folder | Resident |
| Sherry Burdgin | Resident |
| Thad James | Resident |

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 2:00 p.m.
Supervisors Lonergan, Rhodes, Vaughan and Walsh were present. Supervisor Benedetti attended via telephone.

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]

40
41 Resident Lorreta Folder spoke about posts that she thinks need to be cleaned. It was
42 noted that one side of the posts can be addressed but the other sides cannot.

43 Resident Sherry Burdgine discussed the lake near her home and stated her belief that it
44 is a natural wetland, not a lake. She discussed the decreasing amount of wildlife in the area
45 and voiced her opinion that trying to make it look like a lake will destroy the natural habitat.

46

47 **FOURTH ORDER OF BUSINESS**

Update: Operations Activities

48

49 Discussion ensued regarding trees that were removed.

50

51 **FIFTH ORDER OF BUSINESS**

**Discussion: Resident Request to Remove
Additional Vegetation from NWRA 38**

52

53

54 Mr. Heath stated that the area in question is a natural wetland; therefore, there are
55 restrictions imposed by the Southwest Florida Water Management District (SWFWMD) as to
56 what can be done. He stated that the wetland buffer edge was staked at this location and
57 other wetlands, which delineates up to the point that can be maintained. He stated that
58 efforts are being made to address the areas that can be maintained.

59 Ms. Lonergan stated that the CDD is bound by the SWFWMD and the District Engineer's
60 recommendations.

61 Discussion ensued regarding the low water levels in ponds and wetlands.

62 **▪ Environmental Solutions Florida, Inc. (ESF) Proposal for Removal and Disposal of
63 Invasive Trees from NWRA 33**

64 **This item was an addition to the agenda.**

65 Ms. Lonergan presented a proposal from Environmental Solutions Florida, Inc. (ESF) for
66 removal and disposal of invasive trees. The proposal contains two options. Option 1, in the
67 lump sum amount of \$18,500, is to grind the removed trees in place and spread the wood
68 chips into the wetland buffer. Option 2, in the lump sum amount if \$27,500, is to haul the
69 removed trees to another area and chip them into roll off dumpsters.

70 Mr. Heath stated that invasive and exotic vegetation can be removed but it is not a
71 necessity.

72 In response to the question if chipping the invasive trees in place will spread and cause
73 future growth, Mr. Heath stated that herbicide would be applied first to curtail spread.

74

75 **On MOTION by Mr. Walsh and seconded by Mr. Rhodes, with all in favor, the**
76 **Environmental Solutions Florida, Inc. (ESF) Proposal for Removal and Disposal**
77 **of Invasive Trees from NWRA 33, Option 1, in the amount of \$18,500, was**
78 **approved.**

79

80

81 **SIXTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
82 Statements as of April 30, 2024**

83

84 Mr. Adams presented the Unaudited Financial Statements as of April 30, 2024. He
85 noted that surplus funds were invested with BankUnited.

86 Regarding the annual audit, Mr. Adams stated that the Auditor will likely make the
87 submittal deadline, the audit will be presented at a future meeting and, if any changes are
88 necessary, they can be made and the audit can be refiled with the State.

89

90 **On MOTION by Mr. Rhodes and seconded by Ms. Vaughan, with all in favor, the**
91 **Unaudited Financial Statements as of April 30, 2024, were accepted.**

92

93

94 **SEVENTH ORDER OF BUSINESS**

**Approval of April 16, 2024 Regular
95 Meeting Minutes**

96

97 The following changes were made:

98 Lines 47, 50, 57 and 99: Change "Gatz" to "Hurley"

99 Line 95: Change "Rhodes" to "Walsh"

100 Line 207: Change "street" to "Torrey Pines Road cul-de-sac"

101

102 **On MOTION by Mr. Walsh and seconded by Ms. Vaughan, with all in favor, the**
103 **April 16, 2024 Regular Meeting Minutes, as amended, were approved.**

104

105

106 • **To Do Action Items List**

107 Items 7 and 17 were completed.

108 Ms. Lonergan asked for the addition of an item related to a repair on Torrey Pines
109 Court cul-de-sac repair that was completed for \$450; it was completed immediately after the
110 April 16, 2024.

111

112 **EIGHTH ORDER OF BUSINESS**

Staff Reports

113

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

115 There was no report.

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

117 Mr. Heath will inspect an area on Wayside Willow Court. Mr. Adams noted a broken
118 inlet box top exiting the Community Center west parking lot to the right.

119 Mr. Heath will obtain proposals to remove some brush and trees in front of the
120 benches at Paleo Pond.

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

- 122 • **NEXT MEETING DATE: July 16, 2024 at 2:00 PM [Adoption of Fiscal Year 2025**
- 123 **Budget]**

- 124 ○ **QUORUM CHECK**

125 The next meeting will be held on July 16, 2024.

126 Mr. Adams noted a modest \$25 per unit assessment increase for the Fiscal Year budget
127 and noted that the Mailed Notices will be sent soon.

128

129 **NINTH ORDER OF BUSINESS**

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

130

131

132 Resident Thad James thanked the Board and Staff for their work around the CDD; he
133 thinks it looks great.

134 Ms. Folder asked if natural growth and weeds can be pulled to improve the appearance
 135 of a wetland area. It was noted that the area is a natural wetland retention area and it cannot
 136 be changed.

137

138 **TENTH ORDER OF BUSINESS** **Supervisors' Requests**

139
 140 A Board Member reported a disabled resident complained about an area near the front
 141 entrance that does not have "California" curbs. It was noted that the matter is being
 142 addressed; quotes are being obtained.

143

144 **ELEVENTH ORDER OF BUSINESS** **Adjournment**

145

146 **On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the**
 147 **meeting adjourned at 2:25 p.m.**

148
149
150
151
152
153

Secretary/Assistant Secretary

Chair/Vice Chair

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

**TO DO
ACTION
ITEMS**

**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	Mr. Adams: Send copies of engagement letters & other CDD communications to BOS. 12.01.20 Mr. Adams: Email bank statements for months between reg mtgs. 06.21.22/12.06.22 Mr. Adams: Email Reconciliation Reports to Board monthly.	ONGOING	
2	06.09.20	Mr. Gatz: Inspect & address plant beds & overgrowth at several east & west EDRA areas, before mulch is applied. Revised 09.08.20 Pond 15A & 15B: Inspect sparse plant bed. Revised 12.01.20 Mr. Gatz: 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: Submit proposal to install sod at EDRA #21 & Pond 15A.	ONGOING	
3	07.14.20	SOLitude: Send Monthly Reports during first week of the following month.	ONGOING	
4	04.20.21	Mr. Heath: Survey the area of erosion on the non-irrigated north bank at EDRA 25.	ONGOING	
5	06.29.21	HP: Have pipes at Hole #17 at NWRA #38 & EDRA #47 cleaned out & inspect entire community. 07.20.21 Monitor areas, prep list to address in April or May dry seasons and obtain proposals.	ONGOING	
6	06.29.21	Staff: Spray Paleo Park twice a month & mulch as needed. 07.19.22 Per Ms. Vaughan: CDD's maintenance responsibilities at Paleo Park include: <ul style="list-style-type: none"> ➤ Mulch installation. ➤ Raking leaves. ➤ Taking care of the water and the sinkhole. (Per Mr. Gatz: SOLitude does this.) ➤ Removal of dead branches and debris ➤ Mowing of certain small areas ➤ Spraying weeds 	ONGOING	
7	09.21.21	Mr. Gatz: Obtain proposal for sod for EDRA #58 07.20.21 This is HOA, not CDD. 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. 12.06.22 Mr. Gatz: Order extra sod to recently approved proposal.	ONGOING	
8	09.21.21	Mr. Heath: Inspect & monitor 18445 Fairway Green Dr for EDRA #35 for erosion around a cypress tree that should be inspected and monitored.	ONGOING	
9	09.21.21	Mr. Heath: Inspect filled 11701 & 11705 Scenic Hills Blvd area once water level drops.	ONGOING	
10	06.21.22	Mr. Gatz: Inspect landscaping & erosion to determine best approach to "snake pit" lake & two islands. 07.19.22 Per Ms. Lonergan: Compile identified items on a monthly list. Per Mr. Walsh,	ONGOING	

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
		whether plants in area will be removed or sod installed, will be determined when area is inspected. Per Ms. Vaughan, resident complaints received wanting the grass cut.		
11	06.21.22	Ms. Lonergan/Mr. Walsh: Participate in pipe inspection w Gatz & Heath during dry season.		
12	10.17.23	Mr. Adams: Going forward, copy Board on all issues addressed; remind Board not to copy other Board Members if they need to respond.	ONGOING	
13	12.05.23	Mr. Gatz: Have sign by village entrance repaired. Sign at Paleo Park entrance re: paint artifacts and the bench to be painted. Staff member walkthrough to address fallen branches, etc., weekly.	ONGOING	
14	12.05.23	Mr. Gatz: Have someone pick up debris at EDRA #10 behind Woodfield Village, every other day.	ONGOING	
15	04.16.24	Mr. Adams: Request a proposal for stocking tilapia.	ONGOING	
16	04.16.24	Mr. Heath: Address erosion as reported at a home on Eagle Bend. Charles inspected the area; it is unclear what is causing the erosion. A bid of \$12,000 was received due to access issues; given the cost, addressing the issue in-house is advised.	ONGOING	
17	04.16.24	Staff members: Remind employees to pick up any trash they observe in pond areas.	ONGOING	
18	06.18.24	Mr. Heath: Inspect area on Wayside Willow Court and a broken inlet box top exiting the Community Center west parking lot to the right.	ONGOING	
19	06.18.24	Mr. Heath: Obtain proposals to remove some brush and trees in front of benches at Paleo Pond.	ONGOING	
20	06.18.24	Mr. Adams: Present Annual Audit at future meeting.	ONGOING	
21	06.18.24	Staff: Obtain quotes and have area(s) without "California" curbs addressed.	ONGOING	

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	12.06.22	Mr. Adams: Ask SOLitude how they access EWRA 33 and email information to the Board.	COMPLETED	06.20.23
2	04.18.23	District Counsel: Update Landscape Maintenance Agreement to include changes discussed. Email updated redline version to Mr. Hurley ASAP. Coordinate with HPCA Counsel to revise/update/finalize.	COMPLETED	06.20.23
3	04.18.23	Mr. Adams: Adjust proposed FY2024 budget line items and amounts, as necessary to move mulch to another category & keep assessments unchanged year-over-year.	COMPLETED	06.20.23
4	06.20.23	Per Ms. Lonergan: Staff to replace the grate at Hole #15. 09.19.23 Per Mr. Adams: the grate has been delivered and it has not yet been installed.	COMPLETED	10.17.23
5	09.19.23	Mr. Heath: Lupton's Construction Services, LLC, Proposal #2023-6 for curb inlet repair, in the amount of \$800, was approved.	COMPLETED	10.17.23
6	09.19.23	Mr. Gatz: Send estimates & info regarding possible mowing equipment purchase to Mr. Adams.	COMPLETED	10.17.23
7	04.18.23	District Engineer: Review NWRA 38 area. Determine if dry and if anything can be removed.	COMPLETED	12.05.23
8	09.19.23	Mr. Heath: Inspect rear wall near tennis courts #1 & #2, where drain is causing erosion behind the wall.	COMPLETED	12.05.23
9	09.19.23	Mr. Heath: Inspect two tall pine trees in WRA #33 as they are leaning near homes.	COMPLETED	12.05.23
10	09.19.23	Mr. Gatz: Ask A to Z to remove a fallen tree between #16 and #17.	COMPLETED	12.05.23
11	09.19.23	Mr. Gatz: A to Z proposal to reduce foliage back 10' and remove Brazilian pepper trees for approximately \$5,000. Proposal submitted, not yet approved.	COMPLETED	12.05.23
12	10.17.23	Mr. Heath: inspect dead vegetation in drier portions NWRA 38 to see if any additional vegetation can be removed. Consult local biologist to ensure compliance with permit if necessary.	COMPLETED	12.05.23
13	10.17.23	Mr. Heath: Inspect rusting grate frame at Pond 15A, provide photos and recommendation.	COMPLETED	12.05.23
14	10.17.23	Mr. Gatz: New mowing equipment purchased; delivery anticipated in April 2024.	COMPLETED	02.20.24

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

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
15	12.05.23	Mr. Heath: get an estimate to address gap on top of the structure overflow grate near Pond 15A, near Paleo Park that presents a safety issue.	COMPLETED	02.20.24
16	12.05.23	Mr. Adams: invest CDD funds utilizing the Bank United ICS Money Market investment option.	COMPLETED	02.20.24
17	02.20.24	Mr. Heath: Inspect NWRA #47 at #18 where that area is a reserve area with white stakes contains four dead trees, to see if the trees can be removed.	COMPLETED	04.16.24
18	02.20.24	Mr. Heath: Request a price to survey and re-stake the area of NWRA #33 where vegetation was reported to be overgrown.	COMPLETED	04.16.24
19	02.20.24	Mr. Adams: Request that Audit be presented for consideration at the April meeting.	COMPLETED	04.16.24
20	04.16.24	Staff: Coordinate Torrey Pines Court cul-de-sac repair for \$450; it was completed amount immediately after the April 16, 2024.	COMPLETED	After 04.16.24 mtg
21	06.29.21	Mr. Gatz: 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.	COMPLETED	06.18.24
22	04.16.24	Mr. Hurley: Revise HPCA Landscape Maintenance Proposal and Agreement.	COMPLETED	06.18.24

**HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**



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

1-800-851-8754
www.PascoVotes.gov

April 22, 2024

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

Dear Ms. Gillyard:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2024.

• Avalon Park West Community Development District	544
• Heritage Pines West Community Development District	1,969
• Parkview at Long Lake Ranch Community Development District	337
• PTC Community Development District	3
• Riverwood Estates Community Development District	2
• Silverado Community Development District	803
• Summerstone Community Development District	529
• Towns at Woodsdale Community Development District	0
• TSR Community Development District	4,862
• Vida's Way Community Development District	0
• Westwood of Pasco Community Development District	4
• Whispering Pines Community Development District	104
• Woodcreek Community Development District	6

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

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 17, 2023	Regular Meeting	2:00 PM
December 5, 2023	Regular Meeting	2:00 PM
February 20, 2024	Regular Meeting	2:00 PM
April 16, 2024	Regular Meeting	2:00 PM
June 18, 2024	Regular Meeting	2:00 PM
July 16, 2024	Public Hearing & Regular Meeting	2:00 PM
September 17, 2024	Regular Meeting	2:00 PM