



Your Community.  
Our Commitment.

# HERITAGE HARBOR

## COMMUNITY DEVELOPMENT DISTRICT

*Advanced Meeting Package*

*Regular Meeting*

*Date/Time:*

*Tuesday*

*March 10, 2026*

*5:30 p.m.*

*Location:*

**Heritage Harbor Clubhouse  
19502 Heritage Harbor Parkway,  
Lutz, FL 33558**

**Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.**



# HERITAGE HARBOR

COMMUNITY DEVELOPMENT DISTRICT

c/o Vesta District Services

250 International Parkway, Suite 208

Lake Mary, FL 32746

321-263-0132

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Board of Supervisors

**Heritage Harbor Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Heritage Harbor Community Development District is scheduled for **Tuesday, March 10, 2026 at 5:30 p.m.** at **Heritage Harbor Clubhouse, 19502 Heritage Harbor Parkway, Lutz, FL 33558.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact the District Manager at (321) 263-0132 X 536 or [hbeckett@vestapropertyservices.com](mailto:hbeckett@vestapropertyservices.com). We look forward to seeing you at the meeting.

Sincerely,

*Heath Beckett*

Heath Beckett  
District Manager

CC: Attorney  
Engineer  
District Records





# HERITAGE HARBOR

## COMMUNITY DEVELOPMENT DISTRICT

Meeting Date: Tuesday, March 10, 2026  
Time: 5:30 p.m.  
Location: Heritage Harbor Clubhouse  
19502 Heritage Harbor Parkway  
Lutz, Florida 33558

[Join via Computer or Mobile App](#)  
Dial-in Number: 1-904-348-0776  
Phone Conference ID: 684 257 747#  
(Mute/Unmute: \*6)  
(Raise/Lower Hand: \*5)

### Agenda

The full draft agenda packet may be requested no earlier than 7 days prior to the meeting date by emailing [sconley@vestapropertyservices.com](mailto:sconley@vestapropertyservices.com)

#### FIRST ORDER OF BUSINESS:

#### ROLL CALL

Supervisors	Present	Teams	Absent
Shelley Grandon (1-C)			
Jeffrey Witt (2)			
David Hubbard (3)			
Russ Rossi (4-VC)			
James Kelbaugh (5)			

#### Staff/Vendors

Heath Beckett, Vesta
Michael Bush, Vesta
Tracy Robin, Straley Robin Vericker
Tonja Stewart, Stantec
John Panno, Heritage Harbor Golf Course
Charles Conover, Double Bogeys Tavern & Grille
David Gilleland, Double Bogeys Tavern & Grille
Alex Kurth, Premier Lakes
Adam Rhum, Greenview Landscape
Susan Eisenstadt, Enercon

#### SECOND ORDER OF BUSINESS:

**AUDIENCE COMMENTS – Agenda Items**  
(Limited to 3 Minutes Per Person)

#### THIRD ORDER OF BUSINESS:

#### BUSINESS MATTERS

- A. District Engineer – *Tonja Stewart, Stantec*
  - 1. Update on Water Meter Project
  - 2. Update on Traffic Calming Options for Cypress Green
- B. Aquatic Maintenance Report – *Alex Kurth, Premier Lakes*
- C. Golf Operations – John Panno, Pro Shop
- D. Restaurant Operations – *David Gilleland/Charles Conover, Double Bogeys Tavern & Grille*

**EXHIBIT 1**





# HERITAGE HARBOR

COMMUNITY DEVELOPMENT DISTRICT

March 10, 2026 Agenda

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**THIRD ORDER OF BUSINESS: BUSINESS MATTERS (Continued)**

- E. Landscape Maintenance Report – *Adam Rhum, Greenview Landscape* **EXHIBIT 2**
  - 1. OLM Inspection – February 19, 2026 – 92%
  - 2. Consideration of Greenview Proposal for February Landscape Projects **EXHIBIT 3**  
(Total: \$5,900.00)
    - a. Cut And Remove Five Dead Pine Trees - \$3500.00.
    - b. Install 40 Oyster Plants in the Guardhouse Planter - \$400.00
    - c. Remove Ligustrums and Philodendrons Behind Entrance Fountain Wall and Install 30 Viburnums - \$2000.00
- F. Field Operations – *Michael Bush, Vesta District Services* **EXHIBIT 4**
- G. District Counsel – *Tracy Robin, Straley Robin Vericker*
- H. District Manager – *Heath Beckett, Vesta District Services*
  - 1. Discussion on Golf Operations Manager Job Description **EXHIBIT 5**

**FOURTH ORDER OF BUSINESS: CONSENT AGENDA**

- A. Approval of the Minutes of the Board of Supervisors Regular Meeting Held February 10, 2026 **EXHIBIT 6**
- B. Acceptance of the January 2026 Unaudited Financial Report **EXHIBIT 7**

**FIFTH ORDER OF BUSINESS: SUPERVISOR REQUESTS (Includes Next Meeting Agenda Items)**

**SIXTH ORDER OF BUSINESS: AUDIENCE COMMENTS – Non-Agenda Items and New Business (Limited to 3 Minutes Per Person)**

**SEVENTH ORDER OF BUSINESS: NEXT MEETING QUORUM CHECK**

	In Person	Virtually	Not
Shelley Grandon (1-C)			
Jeffrey Witt (2)			
David Hubbard (3)			
Russ Rossi (4-VC)			
James Kelbaugh (5)			

**Tuesday, April 14, 2026  
at 5:30 p.m.**  
Heritage Harbor Clubhouse  
19502 Heritage Harbor Pkwy  
Lutz, FL 33558

**EIGHTH ORDER OF BUSINESS: ACTION ITEMS SUMMARY (To be Included in the Meeting Minutes)**

**NINTH ORDER OF BUSINESS: ADJOURNMENT**





**EXHIBIT 1**  
**PENDING**



# EXHIBIT 2



**GREENVIEW LANDSCAPING INC.**

**P.O. BOX 12668**

**ST. PETERSBURG, FL 33733**

**CELL: 727-804-8864**

**OFFICE: 727-906-8864**

**EMAIL: [DEBS@GREENVIEWFL.COM](mailto:DEBS@GREENVIEWFL.COM)**

TO: HERITAGE HARBOR

Date: February 9, 2026

RE: WEEKLY REPORT

ACTIVITY REPORT FOR THE WEEK OF FEB 2<sup>ND</sup> TO FEB 6<sup>TH</sup> 2026

1. PICKED UP AND REMOVED WIND-BLOWN DEBRIS.
2. MOWED PROPERTY
3. RAKED AND REMOVED ACCESS LEAVES
4. FINISHED TRIMMING THE CRAPE MYRTLES AROUND THE CLUBHOUSE.



**GREENVIEW LANDSCAPING INC.**

**P.O. BOX 12668**

**ST. PETERSBURG, FL 33733**

**CELL: 727-804-8864**

**OFFICE: 727-906-8864**

**EMAIL: [DEBS@GREENVIEWFL.COM](mailto:DEBS@GREENVIEWFL.COM)**

TO: HERITAGE HARBOR CDD

Date: February 16, 2026

RE: WEEKLY REPORT

ACTIVITY REPORT FOR THE WEEK OF FEB 9<sup>th</sup> TO FEB 13<sup>th</sup> 2026

1. PICKED UP AND REMOVED WIND-BLOWN DEBRIS.
2. RAKED AND REMOVED EXCESS LEAF ACCUMULATION
3. SPRAYED ROUND UP HERBICIDE.
4. COMPLETED IRRIGATION REPAIRS.



**GREENVIEW LANDSCAPING INC.**

**P.O. BOX 12668**

**ST. PETERSBURG, FL 33733**

**CELL: 727-804-8864**

**OFFICE: 727-906-8864**

**EMAIL: [DEBS@GREENVIEWFL.COM](mailto:DEBS@GREENVIEWFL.COM)**

TO: HERITAGE HARBOR CDD

Date: February 25, 2026

RE: WEEKLY REPORT

ACTIVITY REPORT FOR THE WEEK OF FEB 16<sup>th</sup> TO FEB 20<sup>th</sup> 2026

1. PICKED UP AND REMOVED WIND-BLOWN DEBRIS.
2. RAKED AND REMOVED EXCESS LEAF ACCUMULATION
3. MOWED PROPERTY
4. CUT BACK THE NATURAL AREAS ALONG THE PARKWAY
5. CUT BACK THE BERM IN FRONT OF THE SOCCER FIELDS.





# HERITAGE HARBOR CDD

LANDSCAPE INSPECTION  
February 19, 2026

ATTENDING:  
ADAM RHUM – GREENVIEW LANDSCAPING  
JAY – HERITAGE HARBOR  
PAUL WOODS – OLM, INC.

SCORE: 92%

NEXT INSPECTION  
MARCH 19, 2026 AT 10:00 AM

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## CATEGORY I: MAINTENANCE CARRYOVER ITEMS

NONE

## CATEGORY II: MAINTENANCE ITEMS

### HARBOR TOWNE

1. Retrench sidewalk edge near the tennis court handicap parking spaces to maintain mulch within bed lines.
2. Retrench mulch near the bike rack and entrance to the pool.
3. Use a leaf rake to groom old foliage from Red Fountain Grass.
4. Apply pre-emergent herbicides to suppress grassy weeds in common lawn areas.
5. Golf cart barn and bag drop area: Use a pole saw to remove hanging Queen Palm flowers and fruit.
6. Groom Blue Daze at the rear of the clubhouse.
7. Rear of the clubhouse: Control broadleaf weeds in turf.
8. **Improve removal of trash, leaves, and other debris around the perimeter of the pool and tennis courts.**
9. South side of tennis courts: Ensure uniform irrigation and staking of the new sod pieces so they firmly root.
10. Complete Crape Myrtle pruning.
11. Playground: Ground prune freeze damaged Thryallis.
12. Shear damaged Blue Daze at the new monument sign. Also remove remnant plants at the base of the sign.

### COMMONS

13. Main entrance Ground prune the Fakahatchee Grass obstructing the upright at the west side of the foot bridge.



14. Main entrance: Monitor freeze damage in Jatropha.
15. Main entrance: Groom freeze damage from White Bird of Paradise and Crinum Lilies at the waterfall.
16. Main entrance: Rejuvenate prune Copperleaf, maintaining it below the lettering on the monument sign at approximately 2 ½ feet.
17. Main entrance: Improve cleanliness and site detail during weekly service visits.
18. Main entrance: Reduce Gold Mound Duranta at the base of the fountain to 6 inches.
19. Throughout: Remove leaf accumulations from storm water inlets.
20. Rejuvenate prune Dwarf Oleander at the Monterey Bay monument sign with the objective of creating a more compact flowering shrub. Improved daylight should help this situation.
21. Rejuvenate prune Loropetalum once bloom cycle is complete.
22. **Proceed with tree, shrub, and palm fertilizations.**
23. Prune back wood line overgrowth along the handrails at the parkway bridge, maintaining clearance.
24. **Heritage Harbor Pkwy berms: Remove volunteer oak and palm sprouts.**
25. At waterfall, thoroughly groom and detail Flax Lilies off planter bed areas, hand prune Arboicola Trinette; reducing below the capstone of the planters; improve bed weed and site cleanliness.
26. Kings Gate monument: Rejuvenate prune Dwarf Oleander to flush vigorous growth framing each side of the monument.
27. Lutz Lake Fern Road frontage: Line trim or mow areas at the base of the swale, maintaining a neatened appearance.
28. Cypress Green Drive entrance and throughout: Remove unapproved commercial signage when found.
29. Cypress Green Drive entrance, along the lake shore sidewalk: Prune back Saw Palmetto extending into travel lanes. Prune to maintain a 3 foot buffer.
30. Cypress Green Drive entrance: Retrench seasonal color beds.
31. Cypress Green Drive entrance: Control fire ant mounds, raking down mounds once insects have been eradicated.
32. Cypress Green Drive entrance: Repair damaged popup sprinkler on the exit side sidewalk near the fire department connection.



### **CATEGORY III: IMPROVEMENTS – PRICING**

1. Harbor Towne: Confirm irrigation coverage around the perimeter of the tennis court and provide a proposal to reestablish a turf line and the Viburnum, eliminating gaps.
2. Harbor Towne: Confirm irrigation coverage between the hockey rink and the west side of the tennis courts and provide a proposal to resod with Bahia.
3. Harbor Towne: Provide a price for Class 2 arbor care specific to Oak trees adjacent to volleyball court and pool gazebo. Remove limbs growing towards or over playground and pool fence adjacent to the northwest corner of the tennis courts.
4. Harbor Town clubhouse. Provide proposal to remove frontage planting, relieve runoff onto pro shop area and install podocarpus, arbutus and azaleas with sod buffer per discussion with Jay.
5. Along Heritage Harbor Pkwy to the northeast of the Sea Mist Lane intersection: Provide a proposal to remove dead Pine trees.
6. Gatehouse planters: Provide a price to install Dwarf Oyster plant with Purple Queen bedded in at the gate arm apparatus.
7. Main entrance, at the rear of the waterfall: Provide revised proposal to remove declining Ligustrums, install a single hedgerow of Viburnum at the back wall of the fountain structure.
8. Provide a price to remove the stump at the north foot bridge between the main entrance and Sandy Shores Drive.
9. Exit side of Harbor Towne: Provide a proposal to remove the dead Pine tree.

### **CATEGORY IV: NOTES TO OWNER**

1. Harbor Towne: I recommend approving contractor's proposal to install large size gravel aggregate at the storm water inlet adjacent to the maintenance shop driveway to eliminate erosion the step off issue.
2. Recent cold temperatures have resulted in discoloration and temporary injury to sensitive plant material. No permanent damage is expected; however, some seasonal cut backs will occur.

### **CATEGORY V: NOTES TO CONTRACTOR**

NONE

cc: Kyle Darin [kdarin@vestapropertyservices.com](mailto:kdarin@vestapropertyservices.com)  
Shirley Conley [sconley@vestapropertyservices.com](mailto:sconley@vestapropertyservices.com)  
Heath Beckett [hbeckett@vestapropertyservices.com](mailto:hbeckett@vestapropertyservices.com)  
Michael Bush [mbush@vestapropertyservices.com](mailto:mbush@vestapropertyservices.com)  
Ray Leonard [rleonard@greenacre.com](mailto:rleonard@greenacre.com)  
Larry Rhum [debs@greenviewfl.com](mailto:debs@greenviewfl.com)  
[jayheritageclub@gmail.com](mailto:jayheritageclub@gmail.com)



# HERITAGE HARBOR CDD

## MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADESHEET

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	10		
TURF INSECT/DISEASE CONTROL	10		
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10		
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10	-2.5	Off sidewalk and golf cart path. Weekly inspect for tree loss providing proposal
CLEANLINESS	10	-5	Improve curb inlet and hedgerow detail, remove oak leaf
MULCHING	5	-5	Over spill from lack of trenching.
WATER/IRRIGATION MANAGEMENT	15		
CARRYOVERS	5		

B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		Pinch freeze damage
<b>MAXIMUM VALUE</b>	<b>145</b>		

Date: 2-19-26 Score: 92% Performance Payment™ % 100

Contractor Signature: \_\_\_\_\_

Inspector Signature: \_\_\_\_\_

Property Representative Signature: \_\_\_\_\_



# EXHIBIT 3



**GREENVIEW LANDSCAPING INC.**

**P.O. BOX 12668**

**ST. PETERSBURG, FL 33733**

**CELL: 727-804-8864**

**OFFICE: 727-906-8864**

**FAX: 727-867-4393**

**EMAIL: DEBS@GREENVIEW LANDSCAPING INC.**

**TO: HERITAGE HARBOR CDD**

**DATE: February 26, 2026**

**RE: LANDSCAPE PROPOSALS.**

- 1. CUT AND REMOVE THREE DEAD PINE TREES ON MONTERY BERM, ONE ON THE NEW HAVEN BERM AND 1 AT THE ENTRANCE TO HARBOR TOWN. TOTAL TREES TO BE CUT AND REMOVED 5 TREES. COST: \$3500.00.**
  
- 2. INSTALL 40 ONE-GALLON OYSTER PLANTS IN THE RAISED PLANTER BEDS AT THE GUARD HOUSE. COST: \$400.00**
  
- 3. BEHIND THE WALL AT THE ENTRANCE FOUNTAIN, CUT DOWN AND REMOVE THE 6 LIGUSTRUMS AND 6 PHILODENDRONS AND INSTALL 30 THREE-GALLON VIBURNUMS. COST: \$2000.00.**



**EXHIBIT 4**  
**PENDING**



**EXHIBIT 5**  
**PENDING**



# EXHIBIT 6



1 **MINUTES OF MEETING**  
2 **HERITAGE HARBOR**  
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Heritage Harbor Community  
5 Development District was held on February 10, 2026 at 5:30 p.m. at the Heritage Harbor  
6 Clubhouse, 19502 Heritage Harbor Parkway, Lutz, Florida 33558. The actions taken are  
7 summarized as follows:

8 **FIRST ORDER OF BUSINESS: Roll Call**

9 Mr. Beckett called the meeting to order at 5:32 p.m. and conducted roll call.

10 **SECOND ORDER OF BUSINESS: Present and constituting a quorum were:**

11 Shelley Grandon (S1)	Board Supervisor, Chairwoman
12 Russ Rossi (S4)	Board Supervisor, Vice Chairman
13 James Kelbaugh (S5)	Board Supervisor, Assistant Secretary

14 Also present were:

15 Jeffrey Witt (S2)	Board Supervisor, Assistant Secretary ( <i>Virtually</i> )
16 Heath Beckett	District Manager, Vesta District Services
17 Michael Bush	Field Manager, Vesta District Services
18 Tracy Robin	District Counsel, Straley Robin Vericker
19 Tonja Stewart	District Engineer, Stantec ( <i>Virtually</i> )
20 John Panno	Golf Course Manager ( <i>Joined in-progress</i> )
21 Alex Kurth	President, Premier Lakes ( <i>Virtually</i> )
22 Susan Eisenstadt	Project Manager, Enercon ( <i>Virtually</i> )
23 Sean MacNamara	Lead Mechanical Engineer, Enercon ( <i>Virtually</i> )
24 David Gilleland	Manager, Double Bogeys Taverne & Grille
25 Charles Conover	Manager, Double Bogeys Taverne & Grille

26 **THIRD ORDER OF BUSINESS: AUDIENCE COMMENTS – Agenda Items**  
27 (*Limited to 3 Minutes Per Person*)

28 There being none, the next item followed

29 **FOURTH ORDER OF BUSINESS: BUSINESS MATTERS**

30 A. District Engineer – *Tonja Stewart, Stantec*

31 1. Update on Water Meter Project – *Susan Eisenstadt, Enercon*

32 Ms. Stewart provided an update on the water meter project. A permit  
33 has not yet been issued due to utilities requiring the application go to  
34 natural resources again, with the latest reviewer requesting the hedges  
35 and bushes from the landscape plan be added to the utilities plan.  
36 Members of the Stantec and Enercon teams have discussed the latest set



37 of comments received and will update the permit package for  
38 resubmission.

39 Mr. Robin noted that with no bids received in response to the RFP, the  
40 District has fulfilled the RFP requirements and may proceed without  
41 those constraints. Enercon will be discussing the project and timeline  
42 with Rayco, a turnkey contractor located in Alabama.

43 Ms. Eisenstadt relayed that the packet will be updated and resubmitted,  
44 and she anticipates the permit will be approved by the next Board  
45 meeting. A proposal for \$522,000 was received from Rayco for the  
46 purchase of equipment and construction of the apparatus in the field.  
47 The proposal is under review and clarifications will be requested. If and  
48 when the Enercon team is satisfied with Rayco's responses, they will  
49 recommend the Board select Rayco to provide the service. Ms.  
50 Eisenstadt noted the focus of the comments pertain to the timeline,  
51 pricing and reduction of risks.

52 Mr. Robin added that Rayco had provided a sample contract which will be  
53 modified to conform to Florida law and District requirements.

54 2. Discussion on Traffic Calming Devices (Cypress Green)

55 Ms. Stewart advised that one of Stantec's traffic professionals provided  
56 some suggestions, including speed tables/humps to address speeding on  
57 Cypress Green at the Lutz Lake Fern intersection. Mr. Beckett will  
58 forward this information to Supervisors and Ms. Stewart will follow up on  
59 FDOT specifications and any County requirements for speed hump.

60 B. Aquatic Maintenance Report – *Alex Kurth, Premier Lakes*

61 Mr. Kurth presented the Aquatic Maintenance Report, noting no real concerns.

62 1. EXHIBIT 1: Consideration of Proposal to Treat Invasive Vegetation at  
63 Sandy Springs Circle Wetland Perimeter - \$4,500.00

64 Mr. Kurth reviewed the scope of the proposal – hand pulling of the vine  
65 root bases followed by a selective herbicide application - and post-  
66 application expectations. He advised that he did not find any County or  
67 Water Management District permit maintenance requirements for the  
68 area, but the District Engineer can usually access this information easily  
69 to determine if the District has any maintenance responsibilities in the  
70 wetland areas. He noted that while the proposal was submitted in  
71 response to a resident's complaint there are other locations where  
72 invasives are growing and an asset survey over the next couple of months  
73 would provide the Board with an estimate to address and maintain the  
74 community in the long-term, which may be more cost effective than a  
75 one-off cleanup events.



76 Mr. Beckett will reach out to Ms. Stewart regarding the District's  
77 maintenance responsibility for the wetlands. Mr. Kurth was asked to  
78 proceed with the asset survey.

79 A comment was heard on District liability regarding speed bump installations.

80 Mr. Kurth has asked State agencies to reassess the permit for grass carp  
81 installation to allow for restocking of the ponds – the ponds were last stocked  
82 with 350 carp in 2004. A proposal will be presented once FWC approves the  
83 restocking. The current price is \$20/fish.

84 C. Golf Operations – John Panno, Pro Shop

85 Mr. Panno presented the Golf Operations Report, stating that rounds and  
86 revenue were higher than last year due to the hurricanes impacting last year's  
87 reservations. The bridge repairs on 14 should be finished in 2-3 weeks with the  
88 concrete portion scheduled for June. Once the bridge is completed he will  
89 discuss proposals for additional projects with Mr. Henman, such as the  
90 footbridge between 11 and 12.

91 D. Restaurant Operations – *David Gilleland/Charles Conover, Double Bogeys Tavern*  
92 *& Grille*

93 Mr. Gilleland presented the Restaurant Operations report. Events,  
94 entertainment, the purchasing of coupons, advertising on the carts and GPS, and  
95 creating/posting QR codes were among the topics of discussion.

96 1. EXHIBIT 2: Sales Report

97 2. EXHIBIT 3: 3-Year Sales Report Comparison

98 3. EXHIBIT 4: Discussion on Lease Extension Request

99 Supervisors discussed the requested terms, reporting of  
100 marketing/promotion expenditures, and measurable parameters for  
101 contract enforcement.

102 Board consensus was to waive the 1% revenue received on the first \$1.2  
103 million with the inclusion on the monthly reports of the marketing and  
104 promotional activities expenditures.

105 Mr. Gilleland and Mr. Conover discussed the requested lease terms to be  
106 implemented when the golf course is closed for renovations and the  
107 impact on staff retention during that time. Board consensus was to  
108 waive the monthly rent when the golf course is closed for renovation.  
109 The Board requested a mutual agreement on the modification of hours of  
110 operation during that time and encouraged the restaurant managers to  
111 focus on the pool area for additional revenue opportunities.



112 Mr. Robin will draft an addendum to the lease agreement for the Board's  
113 consideration. Mr. Gilleland affirmed the exercise of the lease option for  
114 years 6-10 inclusive of the discussed amendments.

115 E. EXHIBIT 5: Landscape Maintenance Report – *Adam Rhum, Greenview Landscape*

116 1. EXHIBIT 6: OLM Inspection – January 22, 2026 – 94%

117 F. EXHIBIT 7: Field Operations – *Michael Bush, Vesta District Services*

118 *The meeting was paused at 7:11 p.m. and resumed at 7:17 p.m.*

119 Mr. Bush presented the Field Operations Report; he provided updates on current  
120 projects and note items to be addressed. Mr. Bush was asked to install some  
121 interim lights on the Heritage Harbor sign until the ordered lights are delivered.

122 G. District Counsel – *Tracy Robin, Straley Robin Vericker*

123 Mr. Robin requested clarification on the lease terms for calendar year 2026. The  
124 waiving of the 1% revenue will be retroactive to January 2026.

125 H. District Manager – *Heath Beckett, Vesta District Services*

126 Mr. Beckett had nothing to report.

127 **FIFTH ORDER OF BUSINESS: CONSENT AGENDA**

128 A. EXHIBIT 8: Approval of the Minutes of the Board of Supervisors Regular Meeting  
129 Held January 18, 2026

130 On a MOTION by Supervisor Rossi, SECONDED by Supervisor Kelbaugh, WITH ALL IN FAVOR, the  
131 Board approved the Minutes of the Board of Supervisors Regular Meeting held January 18, 2026  
132 as presented, for Heritage Harbor Community Development District.

133 B. EXHIBIT 9: Acceptance of the December 2025 Unaudited Financial Report

134 A clarification was made on the request for the YTD budget comparison for the  
135 current year to be included on the cover page. It was noted that the enterprise  
136 revenue for FY 24 and FY 25 and the payroll summary needed to be updated.

137 This item was declined pending an update to the summary page.

138 C. EXHIBIT 10: Ratification of Approval of Greenview Proposal to Remove Tree at  
139 9105 Habor Cove - \$500.00

140 On a MOTION by Supervisor Grandon, SECONDED by Supervisor Rossi, WITH ALL IN FAVOR, the  
141 Board ratified the approval of Greenview's proposal to remove a tree at 9105 Habor Cove in the  
142 amount of \$500.00, for Heritage Harbor Community Development District.

143 **SIXTH ORDER OF BUSINESS: SUPERVISOR REQUESTS (Includes Next**  
144 **Meeting Agenda Item Requests)**

145 A request was made to draft a job description for Mr. Panno's role as golf course manager  
146 which would include both management of golf course operations and the pro shop. The



147 compensation and bonuses for the position is to be commensurate with a General  
148 Manager positions, and the standard operating procedures are to include the review and  
149 approval of golf course invoices as well as determining staff payroll increases and year-  
150 end bonuses.

151 **SEVENTH ORDER OF BUSINESS:** **AUDIENCE COMMENTS – New Business**  
152 *(Limited to 3 minutes per individual for non-*  
153 *agenda items)*

154 There being none, the next item followed.

155 **EIGHTH ORDER OF BUSINESS:** **NEXT MEETING QUORUM CHECK**  
156 *The next Heritage Harbor Community Development District meeting is scheduled for 5:30 p.m.*  
157 *on March 10, 2026 at the Heritage Harbor Clubhouse, 19502 Heritage Harbor Pkwy., Lutz,*  
158 *Florida 33558.*

159 Supervisors Grandon, Rossi, and Kelbaugh affirmed their intent to attend the next  
160 meeting in person.

161 **NINTH ORDER OF BUSINESS:** **ACTION ITEMS SUMMARY**

162 **District Manager**

- 163 • Check with District Engineer as to whether there are any requirements to  
164 maintain the wetlands
- 165 • Add budget to the Enterprise Fund financials.
- 166 • Draft job description for John Panno

167 **Field Manager**

- 168 • Invite holiday lighting vendors to the March meeting.

169 **TENTH ORDER OF BUSINESS:** **ADJOURNMENT**

170 On a MOTION by Supervisor Grandon, SECONDED by Supervisor Rossi, WITH ALL IN FAVOR, the  
171 Board adjourned the meeting at 7:41 p.m., for Heritage Harbor Community Development District.

172 *\*Each person who decides to appeal any decision made by the Board with respect to any matter*  
173 *considered at the meeting is advised that person may need to ensure that a verbatim record of*  
174 *the proceedings is made, including the testimony and evidence upon which such appeal is to be*  
175 *based.*

176 **Meeting minutes were approved by vote of the Board of Supervisors at a publicly noticed**  
177 **meeting held on March 10, 2026.**

178 \_\_\_\_\_  
179 Heath Beckett, Assistant Secretary

\_\_\_\_\_  
Shelley Grandon, Chair



# EXHIBIT 7



*Heritage Harbor  
Community Development District*

*Financial Statements  
(Unaudited)*

*January 31, 2026*



### Financial Snapshot - General Fund

Revenue: Net Assessments % Collected YTD		
	FY 2025 YTD	FY 2026 YTD
General Fund	92.5%	93.6%
Debt Service Fund	N/A	N/A

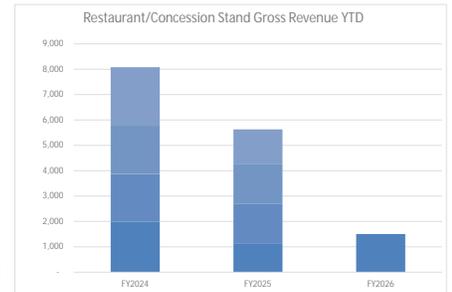
Expenditures: Amount Spent YTD		
	FY 2025 YTD	FY 2026 YTD
General Fund		
Administration	\$78,762	\$ 106,825
Field	172,218	220,031
<b>Total General Fund</b>	<b>\$ 250,980</b>	<b>\$ 326,855</b>
% of Actual Expenditures Spent of Budgeted Expenditures	24%	31%

Cash and Investment Balances		
	Prior Year YTD	Current Year YTD
Operating Accounts	\$1,925,543	\$ 2,060,256

### Financial Snapshot - Enterprise Fund - Restaurant/Pro Shop

Pro Shop Concession Stand Gross Revenue YTD			
	FY2024	FY2025	FY2026
October	1,994	1,143	1,505
November	1,881	1,545	1,472
December	1,896	1,588	1,637
January	2,307	1,353	1,411
February	2,161	1,827	
March	2,418	2,048	
April	2,596	2,922	
May	2,808	4,264	
June	2,596	3,556	
July	2,752	3,982	
August	2,185	1,744	
September	2,144	1,465	
<b>Yearly Total</b>	<b>\$ 27,738</b>	<b>\$ 27,436</b>	<b>\$ 6,025</b>



### Financial Snapshot - Enterprise Fund - Golf Activity

Revenue	Actual FY 2024 - YTD	Actual FY 2025 - YTD	Actual FY 2026 - YTD
Golf Course	\$567,194	\$611,241	\$ 725,958
Pro Shop	29,867	32,071	34,414
Cost of Goods Sold	(16,244)	(18,545)	(17,207)
<b>Total Gross Profit</b>	<b>\$ 580,817</b>	<b>\$ 624,767</b>	<b>\$ 743,164</b>

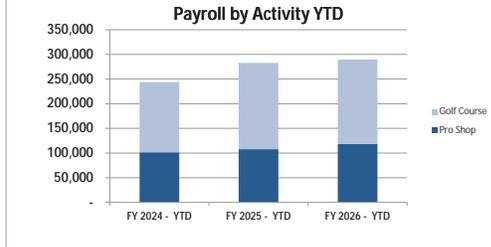
Expenses by Golf Activity	Actual FY 2024 - YTD	Actual FY 2025 - YTD	Actual FY 2026 - YTD
Golf Course	\$288,263	\$323,692	\$ 424,467
Pro Shop	164,706	165,415	190,395
<b>Total Expenses</b>	<b>\$ 452,969</b>	<b>\$ 489,107</b>	<b>\$ 614,862</b>

Net Income (Loss) by Golf Activity	Actual FY 2024 - YTD	Actual FY 2025 - YTD	Actual FY 2026 - YTD
Golf Course	\$278,931	\$287,549	\$ 301,491
Pro Shop	(151,083)	(151,889)	(173,188)
<b>Total Net Income (Loss) B4 Depreciation</b>	<b>\$ 127,848</b>	<b>\$ 135,660</b>	<b>\$ 128,303</b>
Total Depreciation Expense	-	-	-
<b>Total Net Income (Loss) After Depreciation</b>	<b>\$ 127,848</b>	<b>\$ 135,660</b>	<b>\$ 128,303</b>

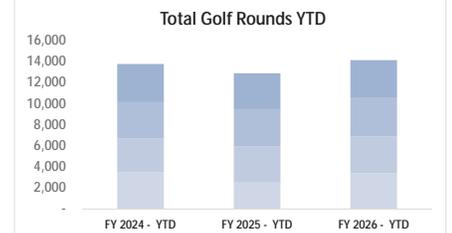
### Financial Snapshot - Debt Service Fund

	Actual FY 2024 - YTD	Actual FY 2025 - YTD	Actual FY 2026 - YTD
Principal Payment	\$ -	\$ -	\$ -
Interest Payment	8,585	5,838	2,969
Prepayment Call	-	-	-
<b>Total Debt Service Payments</b>	<b>\$ 8,585</b>	<b>\$ 5,838</b>	<b>\$ 2,969</b>

Payroll by Activity	Actual FY 2024 - YTD	Actual FY 2025 - YTD	Actual FY 2026 - YTD
Golf Course			
Payroll- Hourly	\$ 116,692	\$ 147,877	\$ 144,511
FICA Taxes	15,203	19,210	18,869
Life and Health Insurance	10,279	7,815	7,850
<b>Total Golf Course</b>	<b>142,174</b>	<b>174,902</b>	<b>171,230</b>
Pro Shop			
Payroll- Hourly	84,051	86,959	95,442
FICA Taxes	11,218	11,643	12,827
Life and Health Insurance	6,341	9,295	10,081
<b>Total Pro Shop</b>	<b>101,610</b>	<b>107,897</b>	<b>118,350</b>
<b>Total Payroll</b>	<b>\$ 243,784</b>	<b>\$ 282,799</b>	<b>\$ 289,579</b>
% of Revenues	41.97%	45.26%	38.97%



Actual Rounds of Golf by Month			
	FY 2024 - YTD	FY 2025 - YTD	FY 2026 - YTD
October	3,516	2,518	3,385
November	3,171	3,462	3,501
December	3,467	3,512	3,660
January	3,629	3,408	3,609
February	3,732	3,727	
March	4,470	4,460	
April	4,110	4,168	
May	3,947	4,167	
June	3,323	3,314	
July	3,122	3,328	
August	2,686	2,970	
September	2,609	2,931	
<b>Total Rounds</b>	<b>41,782</b>	<b>41,965</b>	<b>14,155</b>



**Heritage Harbor CDD**  
**Balance Sheet**  
**January 31, 2026**

	General Fund	Capital Reserve Fund	Golf Course & Pro Shop	Debt Service Series 2021	Acq & Cons 2021	TOTAL
1 <b>ASSETS</b>						
2 CASH - BU MONEY MARKET	\$ 415,334	\$ -	\$ -	\$ -	\$ -	\$ 415,334
3 CASH - HANCOCK WHITNEY OPERATING	1,604,897	-	-	-	-	1,604,897
4 CASH - HANCOCK WHITNEY LOAN	40,025	-	-	-	4,906	44,931
5 CASH - BU GOLF ACCOUNT	-	-	598,306	-	-	598,306
6 CASH - BU GOLF MONEY MARKET	-	-	1,775,417	-	-	1,775,417
7 CASH - TRUIST	-	-	85,257	-	-	85,257
8 PETTY CASH	-	-	1,672	-	-	1,672
9 INVESTMENTS:						
10 REVENUE FUND	-	-	-	1	-	1
11 RESERVE TRUST FUND	-	-	-	-	-	-
12 INTEREST FUND	-	-	-	-	-	-
13 SINKING FUND	-	-	-	-	-	-
14 US BANK CONSTRUCTION TRUST FUND	-	-	-	-	13	13
15 ACCOUNTS RECEIVABLE	5,564	-	1,168	-	-	6,732
16 UNDEPOSITED FUNDS	-	-	-	-	-	-
17 ON ROLL ASSESSMENT RECEIVABLE	60,828	15,366	-	-	-	76,195
18 DEPOSITS	1,890	-	3,456	-	-	5,346
19 PREPAID	1,025	-	-	-	-	1,025
20 DUE FROM OTHER FUNDS	130,927	881,293	10,019	-	-	1,022,239
21 INVENTORY ASSETS:						
22 GOLF BALLS	-	-	8,522	-	-	8,522
23 GOLF CLUBS	-	-	198	-	-	198
24 GLOVES	-	-	6,349	-	-	6,349
25 HEADWEAR	-	-	3,496	-	-	3,496
26 LADIES WEAR	-	-	998	-	-	998
27 MENS WEAR	-	-	1,910	-	-	1,910
28 SHOES/SOCKS	-	-	337	-	-	337
29 MISCELLANEOUS	-	-	3,670	-	-	3,670
30 <b>TOTAL CURRENT ASSETS</b>	<b>2,260,491</b>	<b>896,660</b>	<b>2,500,775</b>	<b>1</b>	<b>4,919</b>	<b>5,662,845</b>



**Heritage Harbor CDD**  
**Balance Sheet**  
**January 31, 2026**

	General Fund	Capital Reserve Fund	Golf Course & Pro Shop	Debt Service Series 2021	Acq & Cons 2021	TOTAL
31 <b>NONCURRENT ASSETS</b>						
32 LAND	-	-	1,204,598	-	-	1,204,598
33 CONSTRUCTION IN PROGRESS	-	-	528,846	-	-	528,846
34 INFRASTRUCTURE	-	-	6,139,744	-	-	6,139,744
35 ACC. DEPRECIATION - INFRASTRUCTURE	-	-	(6,030,287)	-	-	(6,030,287)
36 EQUIPMENT & FURNITURE	-	-	1,065,890	-	-	1,065,890
37 ACC. DEPRECIATION - EQUIP/FURNITURE	-	-	(1,050,479)	-	-	(1,050,479)
38 RIGHT TO USE ASSETS	-	-	354,531	-	-	354,531
39 ACC. DEPREICATION - RIGHT TO USE ASSETS	-	-	(236,355)	-	-	(236,355)
40 <b>TOTAL NONCURRENT ASSETS</b>	<b>-</b>	<b>-</b>	<b>1,976,488</b>	<b>-</b>	<b>-</b>	<b>1,447,642</b>
41 <b>TOTAL ASSETS</b>	<b>\$ 2,260,491</b>	<b>\$ 896,660</b>	<b>\$ 4,477,263</b>	<b>\$ 1</b>	<b>\$ 4,919</b>	<b>\$ 7,110,486</b>
42 <b>LIABILITIES</b>						
43 ACCOUNTS PAYABLE	\$ 40,633	\$ -	\$ 51,056	\$ -	\$ -	\$ 91,689
44 DEFERRED ON ROLL ASSESSMENTS	60,828	15,366	-	-	-	76,195
45 SALES TAX PAYABLE	-	-	9,288	-	-	9,288
46 ACCRUED EXPENSES	-	-	-	-	-	-
47 GIFT CERTIFICATES	-	-	-	-	-	-
48 RESTAURANT DEPOSITS	6,000	-	-	-	-	6,000
49 DUE TO OTHER FUNDS	881,293	10,019	130,927	-	-	1,022,239
50 RIGHT TO USE LIABILITIES	-	-	112,746	-	-	112,746
51 <b>TOTAL LIABILITIES</b>	<b>988,755</b>	<b>25,385</b>	<b>304,017</b>	<b>-</b>	<b>-</b>	<b>1,318,157</b>
52 <b>FUND BALANCES</b>						
53 NONSPENDABLE						
54 PREPAID & DEPOSITS	2,915	-	3,456	-	-	6,372
55 CAPITAL RESERVE	-	-	-	-	-	-
56 OPERATING CAPITAL	-	-	-	-	-	-
57 INVESTED IN CAPITAL ASSETS	-	-	-	-	-	-
58 UNASSIGNED	1,268,821	871,274	4,169,790	1	4,919	6,314,805
59 <b>TOTAL FUND BALANCE</b>	<b>1,271,736</b>	<b>871,274</b>	<b>4,173,246</b>	<b>1</b>	<b>4,919</b>	<b>6,321,176</b>



**Heritage Harbor CDD**  
**Balance Sheet**  
**January 31, 2026**

	General Fund	Capital Reserve Fund	Golf Course & Pro Shop	Debt Service Series 2021	Acq & Cons 2021	TOTAL
60 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,260,491</b>	<b>\$ 896,660</b>	<b>\$ 4,477,263</b>	<b>\$ 1</b>	<b>\$ 4,919</b>	<b>\$ 7,639,333</b>



# Heritage Harbor CDD

## General Fund

### Statement of Revenue, Expenses, and Change in Fund Balance

For the period from October 1, 2025 to January 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of January	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUE</b>					
2 SPECIAL ASSESSMENTS - ON-ROLL	\$ 946,568	\$ 27,071	\$ 885,740	\$ (60,828)	94%
3 RESTAURANT LEASE	61,632	4,800	19,200	(42,432)	31%
4 RESTAURANT COMMISSION	-	881	3,943		
5 INTEREST	1,000	1,144	4,667	3,667	467%
6 FUND BALANCE FORWARD	55,452			(55,452)	
<b>7 TOTAL REVENUE</b>	<b>1,064,652</b>	<b>33,895</b>	<b>913,550</b>	<b>(151,102)</b>	<b>86%</b>
<b>8 EXPENDITURES</b>					
<b>9 ADMINISTRATIVE</b>					
10 SUPERVISORS' COMPENSATION	12,000	800	2,800	(9,200)	23%
11 PAYROLL TAXES & SERVICE	2,129	82	297	(1,832)	14%
12 ENGINEERING SERVICES	10,000	3,063	6,784	(3,216)	68%
13 LEGAL SERVICES	25,000	6,243	9,431	(15,569)	38%
14 DISTRICT MANAGEMENT	71,539	5,962	23,846	(47,693)	33%
15 DISSEMINATION FEE	2,000	-	2,000	-	100%
16 AUDITING SERVICES	6,500	-	-	(6,500)	0%
17 POSTAGE & FREIGHT	1,500	35	200	(1,300)	13%
18 INSURANCE (Liability, Property and Casualty)	22,323	-	21,107	(1,216)	95%
19 PRINTING & BINDING	1,500	-	-	(1,500)	0%
20 LEGAL ADVERTISING	1,200	59	311	(889)	26%
21 MISC. (BANK FEES, BROCHURES & MISC)	1,500	-	-	(1,500)	0%
22 WEBSITE HOSTING & MANAGEMENT	2,115	-	1,515	(600)	72%
23 EMAIL HOSTING	1,500	50	200	(1,300)	13%
24 OFFICE SUPPLIES	200	-	-	(200)	0%
25 ANNUAL DISTRICT FILING FEE	175	-	175	-	100%
26 ALLOCATION OF HOA SHARED EXPENDITURES	38,000	-	10,465	(27,535)	28%
27 TRUSTEE FEE	4,041	620	620	(3,421)	15%
28 SERIES 2021 BANK LOAN	150,807	-	2,921	(147,886)	2%
29 RESTAURANT EXPENSES	55,000	-	24,154	(30,846)	44%
30 STATE SALES TAX	4,314	-	-	(4,314)	0%
<b>31 TOTAL ADMINISTRATIVE</b>	<b>413,343</b>	<b>16,913</b>	<b>106,825</b>	<b>(306,518)</b>	<b>26%</b>
<b>32 FIELD OPERATIONS</b>					
33 PAYROLL	61,247	10,367	24,867	(36,380)	41%
34 FICA, TAXES & PAYROLL FEES	9,668	1,522	4,046	(5,622)	42%
35 LIFE AND HEALTH INSURANCE	10,849	1,670	5,212	(5,637)	48%
36 CONTRACT- GUARD SERVICES	62,000	7,883	18,508	(43,492)	30%
37 CONTRACT-LANDSCAPE	156,144	12,440	49,760	(106,384)	32%
38 CONTRACT-LAKE	42,000	3,400	24,078	(17,922)	57%
39 CONTRACT-GATES	55,000	4,645	18,307	(36,693)	33%
40 GATE - COMMUNICATIONS - TELEPHONE	5,600	496	1,986	(3,614)	35%
41 UTILITY-GENERAL	110,000	8,778	34,804	(75,196)	32%
42 R&M-GENERAL	6,500	-	-	(6,500)	0%
43 R&M-GATE	5,000	17,500	-	(5,000)	0%
44 R&M-OTHER LANDSCAPE	36,700	-	22,770	(13,930)	62%
45 R&M-IRRIGATION	6,000	-	2,250	(3,750)	38%
46 R&M-TREES AND TRIMMING	28,000	-	-	(28,000)	0%
47 R&M-PARKS & FACILITIES	12,000	-	-	(12,000)	0%
48 MISC-HOLIDAY DÉCOR	10,000	-	8,200	(1,800)	82%
49 MISC-CONTINGENCY	28,600	-	5,243	(23,357)	18%
<b>50 TOTAL FIELD OPERATIONS</b>	<b>645,308</b>	<b>68,703</b>	<b>220,031</b>	<b>(425,277)</b>	<b>34%</b>
<b>51 RENEWAL &amp; REPLACEMENT RESERVE</b>					
52 NEW RESERVE STUDY	6,000	-	-	(6,000)	0%
<b>53 TOTAL RENEWAL &amp; REPLACEMENT RESERVE</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>(6,000)</b>	<b>0%</b>



## Heritage Harbor CDD

### General Fund

#### Statement of Revenue, Expenses, and Change in Fund Balance

For the period from October 1, 2025 to January 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of January	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
54 <b>TOTAL EXPENDITURES</b>	<b>1,064,651</b>	<b>85,617</b>	<b>326,855</b>	<b>(737,796)</b>	<b>31%</b>
55 <b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>1</b>	<b>(51,722)</b>	<b>586,695</b>	<b>586,694</b>	
56 <b>OTHER FINANCING SOURCES &amp; USES</b>					
57 TRANSFERS IN	-	-	-	-	
58 TRANSFERS OUT	-	-	(59,818)	(59,818)	
59 <b>TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>(59,818)</b>	<b>(59,818)</b>	
60 FUND BALANCE - BEGINNING - UNAUDITED	-		744,859	744,859	
61 NET CHANGE IN FUND BALANCE	1	(51,722)	526,877	526,876	
62 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>1</b>		<b>1,271,736</b>	<b>1,271,735</b>	
63 <b>ANALYSIS OF FUND BALANCE</b>					
64 NON SPENDABLE DEPOSITS					
65 PREPAID & DEPOSITS	2,915		2,915		
66 CAPITAL RESERVES	-		-		
67 OPERATING CAPITAL	-		-		
68 UNASSIGNED	(2,914)		1,268,821		
69 <b>TOTAL FUND BALANCE</b>	<b>\$ 1</b>		<b>\$ 1,271,736</b>		



**Heritage Harbor CDD**  
**Golf Course & Pro Shop Enterprise Fund**  
**Statement of Revenue, Expenses, and Change in Fund Balance**  
**For the period from October 1, 2025 to January 31, 2026**

	FY 2026 Adopted Budget	FY 2026 Month of January	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUE</b>					
<b>2 GOLF COURSE REVENUE</b>					
3 GREEN FEES	\$ 1,650,000	\$ 183,443	\$ 668,532	\$ (981,468)	41%
4 RANGE BALLS	95,000	10,019	37,697	-	40%
5 HANDICAPS	1,000	-	-	-	0%
6 INTEREST	5,000	4,889	19,729	-	395%
<b>7 TOTAL GOLF COURSE REVENUE</b>	<b>1,751,000</b>	<b>198,351</b>	<b>725,958</b>	<b>(981,468)</b>	<b>41%</b>
<b>8 PRO SHOP REVENUE</b>					
9 CLUB RENTALS	3,200	422	2,067	(1,133)	65%
10 GOLF BALL SALES	35,000	3,862	17,025	(17,976)	49%
11 GLOVES SALES	10,000	795	4,561	(5,439)	46%
12 HEADWEAR SALES	3,000	365	1,440	(1,560)	48%
13 LADIES' WEAR SALES	100	-	170	70	170%
14 MEN'S WEAR SALES	1,500	123	1,007	(493)	67%
15 CONCESSION SALES	23,000	1,411	5,936	(17,064)	26%
16 MISCELLANEOUS	1,000	247	2,208	1,208	221%
<b>17 TOTAL PRO SHOP REVENUE</b>	<b>76,800</b>	<b>7,226</b>	<b>34,414</b>	<b>(42,386)</b>	<b>45%</b>
<b>18 TOTAL OPERATING REVENUE</b>	<b>1,827,800</b>	<b>205,577</b>	<b>\$ 760,372</b>	<b>(1,067,428)</b>	<b>42%</b>
<b>19 COST OF GOODS SOLD</b>					
20 GOLF BALL	21,000	5,594	12,725	(8,275)	61%
21 GLOVES	6,000	-	-	(6,000)	0%
22 HEADWEAR	1,700	-	1,765	65	104%
23 LADIES' WEAR	200	-	-	(200)	0%
24 MEN'S WEAR	2,400	-	-	(2,400)	0%
25 MISCELLANEOUS	8,500	170	2,717	(5,783)	32%
<b>26 TOTAL COST OF GOODS SOLD</b>	<b>39,800</b>	<b>5,764</b>	<b>\$ 17,207</b>	<b>(22,593)</b>	<b>43%</b>
<b>27 GROSS PROFIT</b>	<b>\$ 1,788,000</b>	<b>\$ 199,813</b>	<b>\$ 743,164</b>	<b>\$ (1,044,836)</b>	<b>42%</b>
<b>28 EXPENSES</b>					
<b>29 GOLF COURSE</b>					
30 PAYROLL-HOURLY	\$ 465,000	\$ 37,089	\$ 144,511	\$ (320,489)	31%
31 INCENTIVE	7,000	-	1,400	(5,600)	20%
32 FICA TAXES & ADMINISTRATIVE	55,000	5,315	18,869	(36,131)	34%
33 LIFE AND HEALTH INSURANCE	40,000	1,891	7,850	(32,150)	20%
34 ACCOUNTING SERVICES	4,880	407	1,627	(3,253)	33%
35 CONTRACTS-SECURITY ALARMS	1,000	60	120	(880)	12%
36 COMMUNICATION-TELEPHONE	3,600	363	1,452	(2,148)	40%
37 POSTAGE AND FREIGHT	200	-	-	(200)	0%
38 ELECTRICITY	17,000	1,345	5,064	(11,936)	30%
39 UTILITY-REFUSE REMOVAL - MAINTENANCE	7,000	834	3,971	(3,029)	57%
40 UTILITY-WATER AND SEWER	7,616	531	2,072	(5,544)	27%
41 RENTAL/LEASE - VEHICLE/EQUIP	135,000	8,929	29,193	(105,807)	22%
42 LEASE - ICE MACHINES	1,600	125	625	(975)	39%
43 INSURANCE-PROPERTY and GENERAL LIABILITY	74,844	80	73,084	(1,760)	98%
44 R&M-BUILDINGS	7,000	-	-	(7,000)	0%
45 R&M-EQUIPMENT	40,000	1,712	8,712	(31,288)	22%
46 R&M-FERTILIZER	90,000	-	3,206	(86,794)	4%
47 R&M-IRRIGATION	20,000	232	232	(19,768)	1%
48 R&M-GOLF COURSE	18,000	6,525	95,690	77,690	532%
49 R&M-PUMPS	11,000	-	845	(10,155)	8%
50 MISC-PROPERTY TAXES	2,100	-	-	(2,100)	0%
51 MISC-LICENSES AND PERMITS	1,000	-	-	(1,000)	0%
52 OP SUPPLIES - GENERAL	7,000	1,002	3,364	(3,636)	48%



**Heritage Harbor CDD**  
**Golf Course & Pro Shop Enterprise Fund**  
**Statement of Revenue, Expenses, and Change in Fund Balance**  
**For the period from October 1, 2025 to January 31, 2026**

	FY 2026 Adopted Budget	FY 2026 Month of January	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
53 OP SUPPLIES - FUEL / OIL	24,000	637	4,097	(19,903)	17%
54 RECLAIMED WATER	30,000	-	-	(30,000)	0%
55 OP SUPPLIES - HAND TOOLS	5,000	1,181	2,884	(2,116)	58%
56 SUPPLIES - SAND/TOP DRESSING	10,000	-	2,865	(7,135)	29%
57 SUPPLIES - SEEDS	50,000	-	12,417	(37,583)	25%
58 ALLOCATION OF HOA SHARED EXPENDITURES	969	-	317	(652)	33%
59 RESERVE	12,000	-	-	(12,000)	0%
<b>60 TOTAL GOLF COURSE</b>	<b>1,147,809</b>	<b>68,258</b>	<b>424,467</b>	<b>(723,342)</b>	<b>37%</b>
<b>61 PRO SHOP</b>					
62 PAYROLL- HOURLY	295,000	22,045	95,442	(199,558)	32%
63 BONUS	6,000	-	-	(6,000)	0%
64 FICA TAXES & ADMINISTRATIVE	38,000	3,198	12,827	(25,173)	34%
65 LIFE AND HEALTH INSURANCE	34,000	2,520	10,081	(23,919)	30%
66 ACCOUNTING SERVICES	4,880	407	1,627	(3,253)	33%
67 CONTRACT-SECURITY ALARMS	1,000	120	120	(880)	12%
68 POSTAGE AND FREIGHT	250	-	-	(250)	0%
69 ELECTRICITY	11,000	1,029	3,879	(7,121)	35%
70 LEASE-CARTS	141,100	9,618	41,865	(99,235)	30%
71 R&M-GENERAL	7,000	342	7,036	36	101%
72 R&M-RANGE	10,000	-	9,855	(145)	99%
73 ADVERTISING	2,000	-	925	(1,075)	46%
74 MISC-BANK CHARGES	500	170	539	39	108%
75 MISC-CABLE TV EXPENSES	1,680	-	-	(1,680)	0%
76 MISC-PROPERTY TAXES	5,500	-	-	(5,500)	0%
77 MISC-HANDICAP FEES	1,500	-	-	(1,500)	0%
78 OFFICE SUPPLIES	2,000	384	752	(1,248)	38%
79 COMPUTER EXPENSE	2,000	96	414	(1,586)	21%
80 SUPPLIES - SCORECARDS	1,000	771	771	(229)	77%
81 CONTINGENCY	2,000	10	441	(1,559)	22%
82 ALLOCATION OF HOA SHARED EXPENDITURES	7,200	-	3,823	(3,377)	53%
<b>83 TOTAL PRO SHOP</b>	<b>573,610</b>	<b>40,708</b>	<b>190,395</b>	<b>(383,215)</b>	<b>33%</b>
84 Capital Projects - Golf	-	6,200	7,673	7,673	0%
<b>85 TOTAL EXPENSES</b>	<b>1,721,419</b>	<b>115,166</b>	<b>622,534</b>	<b>(1,098,885)</b>	<b>36%</b>
<b>86 EXCESS OF PROFIT OVER (UNDER) EXPEND.</b>	<b>66,581</b>	<b>84,648</b>	<b>120,630</b>	<b>54,049</b>	
<b>87 OTHER FINANCING SOURCES &amp; USES</b>					
88 TRANSFERS IN	-		47,290		
89 TRANSFERS OUT	-		(47,290)		
<b>90 TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>-</b>		<b>-</b>		
91 FUND BALANCE - BEGINNING - UNAUDITED	-		4,052,617		
92 NET CHANGE IN FUND BALANCE	66,581		120,630		
<b>93 FUND BALANCE - ENDING - PROJECTED</b>	<b>66,581</b>		<b>4,173,246</b>		
<b>94 ANALYSIS OF FUND BALANCE</b>					
95 ASSIGNED					
96 NONSPENDABLE DEPOSITS	-		3,456		
97 CAPITAL RESERVES	-		-		
98 OPERATING CAPITAL	-		-		
99 UNASSIGNED	-		4,169,790		
<b>100 TOTAL FUND BALANCE</b>	<b>\$ -</b>		<b>\$ 4,173,246</b>		



**Heritage Harbor CDD**  
**Capital Reserve Fund (CRF)**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2025 to January 31, 2026**

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Total Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 239,119	\$ 223,753	\$ (15,366)
3 INTEREST & MISCELLANEOUS	100	-	(100)
<b>4 TOTAL REVENUE</b>	<b>239,219</b>	<b>223,753</b>	<b>(15,466)</b>
<b>5 EXPENDITURES</b>			
6 HOA RESERVE CONTRIBUTION	29,700	7,300	(22,400)
7 SITE RESERVE CONTRIBUTION	44,000	-	(44,000)
8 CAPITAL IMPROVEMENT PLAN	40,000	-	(40,000)
9 FUND BALANCE CONTRIBUTION	125,519	-	
<b>10 TOTAL EXPENDITURES</b>	<b>239,219</b>	<b>7,300</b>	<b>(231,919)</b>
<b>11 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>216,453</b>	<b>216,453</b>
<b>12 OTHER FINANCING SOURCES &amp; USES</b>			
13 TRANSFERS IN	-	-	-
14 TRANSFERS OUT	-	-	-
<b>15 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
16 FUND BALANCE - BEGINNING	-	654,821	654,821
17 NET CHANGE IN FUND BALANCE	-	216,453	216,453
<b>18 FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 871,274</b>	<b>\$ 871,274</b>



**Heritage Harbor CDD**  
**Debt Service Series 2021**  
**Statement of Revenue, Expenses, and Change in Fund Balance**  
**For the period from October 1, 2025 to January 31, 2026**

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Year-to-Date</b>
<b>1 REVENUE</b>		
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 150,807	\$ -
3 INTEREST REVENUE	-	1
4 MISC REVENUE	-	2,921
<b>5 TOTAL REVENUE</b>	<b>150,807</b>	<b>2,922</b>
<b>6 EXPENDITURES</b>		
7 INTEREST EXPENSE		
8     November 1, 2025	2,969	2,969
9     May 1, 2026	2,969	-
10 PRINCIPAL RETIREMENT		
11     May 1, 2026	147,000	-
<b>12 TOTAL EXPENDITURES</b>	<b>152,938</b>	<b>2,969</b>
<b>13 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(2,131)</b>	<b>(48)</b>
<b>14 OTHER FINANCING SOURCES (USES)</b>		
15 TRANSFERS IN	-	-
16 TRANSFERS OUT	-	-
<b>17 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>
18 FUND BALANCE - BEGINNING		49
19 NET CHANGE IN FUND BALANCE	(2,131)	(48)
<b>20 FUND BALANCE - ENDING</b>	<b>\$ (2,131)</b>	<b>1</b>



**Heritage Harbor CDD**  
**Acquisition & Construction Fund 2021**  
**Statement of Revenue, Expenses, and Change in Fund Balance**  
**For the period from October 1, 2025 to January 31, 2026**

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Year-to-Date</b>
<b>1 REVENUE</b>		
2 INTEREST REVENUE	\$ -	\$ -
3 MISCELLANEOUS	-	-
<b>4 TOTAL REVENUE</b>	<b>-</b>	<b>-</b>
<b>5 EXPENDITURES</b>		
6 CONSTRUCTION IN PROGRESS	-	59,818
<b>7 TOTAL EXPENDITURES</b>	<b>-</b>	<b>59,818</b>
<b>8 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(59,818)</b>
<b>9 OTHER FINANCING SOURCES (USES)</b>		
10 TRANSFERS IN	-	59,818
11 TRANSFERS OUT	-	-
<b>12 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>59,818</b>
13 FUND BALANCE - BEGINNING	-	4,919
14 NET CHANGE IN FUND BALANCE	-	-
<b>15 FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 4,919</b>

