

# **HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT**

## **MEETING AGENDA**

**Tuesday, September 5, 2023 at 5:00  
p.m. Meeting to be held at:**

**Stoneybrook Recreation Center 200  
Golden Harbour Trail Bradenton, FL  
34212**



2654 Cypress Ridge Blvd. Suite101  
Wesley Chapel, FL 33544  
(813) 652-2454

# Heritage Harbour South Development District

## Board of Supervisors

Philip Frankel, Chair  
Robin Spencer, Vice Chair  
Mike Neville, Assistant Secretary  
Eric Hallberg, Assistant Secretary  
Darnell Bacon, Assistant Secretary

## Staff:

Jennifer Goldyn, District Manager  
Andrew Cohen, District Counsel  
Rick Schappacher, District Engineer

## Meeting Agenda

Tuesday, September 5, 2023 – 5:00 p.m.

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1. **Call to Order and Roll Call**
2. **Audience Comments** – *Three- (3) Minute Time Limit*
3. **Consent Agenda**
  - A. Consideration of Meeting Minutes from August 1, 2023 ..... Page 3
  - B. Review of the Financial Statement and Check Register ..... Page 9
4. **Staff Reports**
  - A. District Counsel
  - B. District Engineer
    1. Marketplace and Beacon Lake Construction Update
    2. Pothole Repair on Heritage Green Way
    3. Pond 31 Bank Repair Update
    4. Community Signage Update
    5. Storm Grate Replacement Update
    6. Stone Harbour Loop Speed Bumps
  - C. District Manager
5. **New Business Items**
  - A. Review of 2022 Audit ..... Page 24
  - B. Review of Broken Sign Proposal from HOA ..... Page 61
  - C. Review of EGIS Proposal ..... Page 62
  - D. Review of Website Audit ..... Page 64
  - E. Consideration of Resolution 2023-12, Designating Officers ..... Page 76
6. **Old Business Items**
  - A. Discussion regarding Storm Grate Reimbursement ..... Page 77
  - B. Discussion regarding Plantings by the Front Gate
  - C. Discussion regarding Beacon Lake Pathway
  - D. Discussion regarding Paving on Heritage Green
7. **HOA updates**
  - A. Heritage Harbour Master HOA
  - B. Stoneybrook HOA
  - C. Lighthouse Cove HOA
  - D. Golf Course update
8. **Audience Comments**
9. **Supervisor Requests**
10. **Adjournment**

*The next meeting is scheduled for Tuesday, October 3, 2023, at 5:00 p.m.*

## District Office:

313 Campus Street  
Celebration FL 34747  
407-566-1935

<https://www.heritageharboursouthcdd.org/>

## Meeting Location:

Stoneybrook Recreation Center  
200 Golden Harbour Trail  
Bradenton, FL 34212

**MINUTES OF MEETING**

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

**HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

The Heritage Harbour South Community Development District regular meeting of the Board of Supervisors was held on **Tuesday, August 1, 2023, at 5:02 p.m.** at the **Stoneybrook Rec Center located at 200 Golden Harbour Trail, Bradenton, FL 34212.** The following is the agenda for this meeting.

Present and constituting a quorum were:

Philip Frankel	<b>Board Supervisor, Chair</b>
Robin Spencer	<b>Board Supervisor, Vice Chair</b>
Eric Hallberg	<b>Board Supervisor, Asst. Secretary</b>
Mike Neville	<b>Board Supervisor, Asst. Secretary</b>
Darnell Bacon	<b>Board Supervisor, Asst. Secretary</b>

Also present were:

Jennifer Goldyn	<b>District Manager, Inframark</b>
Rick Schappacher	<b>District Engineer, Schappacher Engineering</b>
Mike Fisher	<b>President, MHOA</b>
Shawn Durie	<b>Chair, Stoneybrook HOA</b>
Andrew Cohen	<b>District Counsel, Persson, Cohen, Mooney, Fernandez &amp; Jackson, P.A.</b>

Audience                      **Present**

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Goldyn called the meeting to order at 5:02 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There were no audience comments.

**THIRD ORDER OF BUSINESS**

**Consideration of Resumes for  
Vacant Seat 4**

The Chair announced everyone who submitted a resume. There were no additional comments from those who submitted. All of the Board Members unanimously agreed that Darnell Bacon was the best candidate for Seat 4.

On a Motion from Mr. Neville seconded by Mr. Hallberg, with all in favor, the Board appointed Mr. Bacon to Vacant Seat 4 and he was sworn in at this time, for the Heritage Harbour South Community Development District.

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49 **FOURTH ORDER OF BUSINESS**

**Consideration of Meeting Minutes  
from July 11, 2023**

50  
51  
52 Ms. Goldyn presented the Meeting Minutes from July 11, 2023, to the Board.

On a Motion from Mr. Neville seconded by Ms. Spencer, with all in favor, the Board approved the Meeting Minutes from July 11, 2023, for the Heritage Harbour South Community Development District.

53  
54 **FIFTH ORDER OF BUSINESS**

**Staff Reports**

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56 **1. District Counsel**

57  
58 Mr. Cohen updated the Board that he had a telephone call with the District  
59 Manager, Supervisor Hallberg and Director of Finance at Inframark, Leah  
60 Popelka to review the District's methodology and how the addition of the Villas  
61 and Hotel of the Golf Course could affect the assessments. He notes that talks  
62 will continue.

63  
64 **2. District Engineer**

65  
66 Mr. Schappacher presented bids under separate cover, for the Lake Bank  
67 Repair for Pond 31 from CrossCreek Environmental and Solitude that were  
68 caused by a T-box placed by the Golf Course, per the District Engineer. The Golf  
69 Course disagrees with this assessment, per the Chair. Mr. Schappacher  
70 recommended CrossCreek Environmental complete the work.

On a Motion from Mr. Frankel seconded by Mr. Neville, with all in favor, the Board approved CrossCreek Environmental's proposal for Lake Bank Repair, for Pond 31, in the amount of \$14,657.50, for the Heritage Harbour South Community Development District.

71  
72 **3. District Manager**

73  
74 Ms. Goldyn reviewed the Financials with the Board and informed them that  
75 they will be more up-to-date next month, as accounting is still entering past due  
76 items.

77  
78 Ms. Goldyn informed the Board that their next regularly scheduled meeting  
79 would take place on Tuesday, September 5, 2023, at 5:00 p.m.  
80



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112 **ELEVENTH ORDER OF BUSINESS** **Discussion regarding cutout on**  
113 **Haven Harbour, near the basketball**  
114 **court and pickleball area**  
115

116 Mr. Schappacher handed out a map, under separate cover, showing possible site  
117 crossings on Haven Harbour Way to the amenities. Mr. Schappacher recommended the  
118 best spot for an ADA ramp would be east of the basketball court. He also pointed out that it  
119 could also be placed on the Haven Harbour Way side across from the driveway to the  
120 amenities. This would only require one ramp vs. three that would be needed east of the  
121 basketball court. The Board requested proposals for both options.

122  
123 **TWELFTH ORDER OF BUSINESS** **Discussion regarding Steet Sign**  
124 **Audit**  
125

126 Mr. Frankel announced that he would like Mr. Schappacher to complete a sign audit to  
127 create more consistency with the signs.  
128

On a Motion from Mr. Neville seconded by Mr. Frankel, with all in favor, the Board approved Mr. Schappacher to complete the sign audit, for the Heritage Harbour South Community Development District.

129  
130 **THIRTEENTH ORDER OF BUSINESS** **Discussion regarding Zoom Access**  
131 **for Meetings**  
132

133 Ms. Goldyn informed the Board that Teams is available for the Community call-in. The  
134 Board requested that a link for Teams be placed on the website.  
135

136 **FOURTEENTH ORDER OF BUSINESS** **Discussion regarding purchasing a**  
137 **Smart TV for the Recreation Center**  
138

139 Mr. Frankel would like to purchase a TV for the Recreational Center to allow the  
140 audience to see what the Board is looking at during the meetings. Mr. Frankel will work with  
141 the HOA and Master Association on splitting the cost of the TV, since it can be used by all.  
142

143 **FIFTEENTH ORDER OF BUSINESS** **Discussion regarding Rizzetta**  
144 **Technology Contract**  
145

On a Motion from Mr. Neville seconded by Mr. Frankel, with all in favor, the Board approved the Termination of Rizzetta Technology Contract, for the Heritage Harbour South Community Development District.

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147 The Board requested that the minutes, full agendas and contacts for the HOA and  
148 Master all be posted on the website.  
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**SIXTEENTH ORDER OF BUSINESS**

**Discussion regarding Speed Bump  
on Stone Harbor Loop**

Mr. Frankel put forth that the CDD take care of grinding down the speed bump on Stone Harbour Loop. Mr. Schappacher informed the Board that he spoke with Mark Bruce with the Golf course and Mr. Bruce stated that the Golf Course will grind down the speed bump. Mr. Bruce will work with Mr. Schappacher to get this completed.

On a Motion from Mr. Hallberg seconded by Mr. Neville, with all in favor, the Board approved to extend the meeting by 15 minutes, for the Heritage Harbour South Community Development District.

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**SEVENTEENTH ORDER OF BUSINESS**

**Discussion regarding Heritage  
Roadway Flooding**

Mr. Schappacher updated the Board that the clogged pipe had been cleaned out by the Marketplace Staff. A truck arrived and cleared it out.

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**EIGHTEENTH ORDER OF BUSINESS**

**Review of Stoneybrook Fence  
Damage**

Mr. Frankel informed the Board that the HOA is obtaining two more proposals to repair the fence. Mr. Frankel also noted that the CDD Board will help pay for the fence because at this time it is not clear which entity owns it. The CDD will be in discussion with the HOA and Master to Determine responsibility.

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**NINETEENTH ORDER OF BUSINESS**

**HOA Updates**

**1. Heritage Harbour Master HOA**

Present and discussion ensued with Board.

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**2. Stoneybrook HOA**

The Chair informed the Board that Stoneybrook HOA President confirmed that the gatehouse roof has been repaired and they are looking into getting it painted at the HOA's expense.

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**3. Lighthouse Cove HOA**

The Chair reported that the Lighthouse HOA did not meet since the Board's last meeting and therefore nothing to report.

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**4. Golf Course Update**

Not present and no report.

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198 **TWENTIETH ORDER OF BUSINESS** **Supervisors Requests**

199  
200 Ms. Goldyn asked Mr. Bacon if he would like to receive the Supervisor pay in the  
201 amount of \$200.00, per meeting. Mr. Bacon chose to accept Supervisor pay.

202  
203 Mr. Hallberg would like the Board to receive financial training from Inframark.

204  
205 Ms. Spencer would like to see the shrubs exiting the Community trimmed down to  
206 allow a better view of traffic.

207  
208 **TWENTY-FIRST ORDER OF BUSINESS** **Adjournment**

209  
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On a Motion by Ms. Spencer, seconded by Mr. Hallberg, with all in favor, the Board of 211 Supervisors approved to adjourn the meeting at 7:32 p.m., for the Heritage Harbour South 212 Community Development District.
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\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman



**HERITAGE HARBOUR SOUTH**

Community Development District

*Financial Report*

*July 31, 2023*

**Prepared by**



**HERITAGE HARBOUR SOUTH**

Community Development District

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**HERITAGE HARBOUR SOUTH**  
Community Development District

**Financial Statements**

(Unaudited)

**July 31, 2023**

**Balance Sheet**

July 31, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>RESERVE FUND</b>	<b>DEBT SERVICE FUND SERIES 2013</b>	<b>DEBT SERVICE FUND SERIES 2015</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b>ASSETS</b>							
Cash - Checking Account	\$ 341,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,578
Investments:							
Money Market Account	474,490	-	-	-	-	-	474,490
Custody Account	-	326,621	-	-	-	-	326,621
Interest Fund (A-1)	-	-	51	-	-	-	51
Interest Fund (A-2)	-	-	7	-	-	-	7
Prepayment Account	-	-	-	1,243	-	-	1,243
Principal Fund (A-1)	-	-	4	-	-	-	4
Reserve Fund	-	-	-	30,421	-	-	30,421
Reserve Fund (A-1)	-	-	226,690	-	-	-	226,690
Reserve Fund (A-2)	-	-	29,463	-	-	-	29,463
Revenue Fund	-	-	257,708	61,095	-	-	318,803
Sinking Fund (A-2)	-	-	15	-	-	-	15
Prepaid Items	481	-	-	-	-	-	481
Fixed Assets							
Land	-	-	-	-	15,752,186	-	15,752,186
Improvements Other Than Buildings (IOTB)	-	-	-	-	16,013,940	-	16,013,940
Amount Avail In Debt Services	-	-	-	-	-	600,440	600,440
Amount To Be Provided	-	-	-	-	-	4,749,560	4,749,560
<b>TOTAL ASSETS</b>	<b>\$ 816,549</b>	<b>\$ 326,621</b>	<b>\$ 513,938</b>	<b>\$ 92,759</b>	<b>\$ 31,766,126</b>	<b>\$ 5,350,000</b>	<b>\$ 38,865,993</b>

**Balance Sheet**

July 31, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>RESERVE FUND</b>	<b>DEBT SERVICE FUND SERIES 2013</b>	<b>DEBT SERVICE FUND SERIES 2015</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 31,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,182
Accrued Taxes Payable	31						31
Bonds Payable	-	-	-	-	-	5,350,000	5,350,000
<b>TOTAL LIABILITIES</b>	<b>31,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,350,000</b>	<b>5,381,213</b>
<b>FUND BALANCES</b>							
<b>Nonspendable:</b>							
Prepaid Items	481	-	-	-	-	-	481
<b>Restricted for:</b>							
Debt Service	-	-	513,938	92,759	-	-	606,697
<b>Unassigned:</b>	<b>784,855</b>	<b>326,621</b>	<b>-</b>	<b>-</b>	<b>31,766,126</b>	<b>-</b>	<b>32,877,602</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 785,336</b>	<b>\$ 326,621</b>	<b>\$ 513,938</b>	<b>\$ 92,759</b>	<b>\$ 31,766,126</b>	<b>\$ -</b>	<b>\$ 33,484,780</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 816,549</b>	<b>\$ 326,621</b>	<b>\$ 513,938</b>	<b>\$ 92,759</b>	<b>\$ 31,766,126</b>	<b>\$ 5,350,000</b>	<b>\$ 38,865,993</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 5,295	\$ 5,295	0.00%
Special Assmnts- Tax Collector	292,399	292,399	295,679	3,280	101.12%
<b>TOTAL REVENUES</b>	<b>292,399</b>	<b>292,399</b>	<b>300,974</b>	<b>8,575</b>	<b>102.93%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	9,000	7,500	9,200	(1,700)	102.22%
FICA Taxes	-	-	15	(15)	0.00%
ProfServ-Arbitrage Rebate	500	500	1,000	(500)	200.00%
ProfServ-Trustee Fees	9,000	9,000	8,944	56	99.38%
Assessment Roll	5,250	5,250	5,460	(210)	104.00%
Disclosure Report	1,000	1,000	1,000	-	100.00%
District Counsel	25,000	20,833	30,122	(9,289)	120.49%
District Engineer	15,000	12,500	18,380	(5,880)	122.53%
Administrative Services	5,004	4,170	3,903	267	78.00%
District Manager	27,861	23,218	21,731	1,487	78.00%
Accounting Services	20,004	16,670	15,603	1,067	78.00%
Auditing Services	3,600	3,600	-	3,600	0.00%
Website Hosting/Email services	4,000	4,000	3,113	887	77.83%
Miscellaneous Mailings	250	250	1,694	(1,444)	677.60%
Public Officials Insurance	3,101	3,101	3,341	(240)	107.74%
Legal Advertising	500	500	625	(125)	125.00%
Miscellaneous Services	350	350	-	350	0.00%
Financial & Revenue Collections	5,250	5,250	4,095	1,155	78.00%
Misc. Administrative Fees	650	650	367	283	56.46%
Dues, Licenses, Subscriptions	175	175	175	-	100.00%
<b>Total Administration</b>	<b>135,495</b>	<b>118,517</b>	<b>128,768</b>	<b>(10,251)</b>	<b>95.04%</b>
<b><u>Law Enforcement</u></b>					
Off-Duty Deputy Services	8,000	6,000	-	6,000	0.00%
<b>Total Law Enforcement</b>	<b>8,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>0.00%</b>
<b><u>Stormwater Control</u></b>					
R&M-Stormwater System	4,000	3,333	5,950	(2,617)	148.75%
R&M Lake & Pond Bank	4,750	3,958	-	3,958	0.00%
Aquatic Maintenance	30,402	25,335	-	25,335	0.00%
Aquatic Plant Replacement	4,500	3,750	-	3,750	0.00%
Miscellaneous Expenses	1,000	833	-	833	0.00%
<b>Total Stormwater Control</b>	<b>44,652</b>	<b>37,209</b>	<b>5,950</b>	<b>31,259</b>	<b>13.33%</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Other Physical Environment</u></b>					
Insurance - General Liability	3,947	3,947	4,746	(799)	120.24%
Property Insurance	14,955	14,955	17,631	(2,676)	117.89%
R&M-Irrigation	1,000	833	-	833	0.00%
<b>Total Other Physical Environment</b>	<b>19,902</b>	<b>19,735</b>	<b>22,377</b>	<b>(2,642)</b>	<b>112.44%</b>
<b><u>Road and Street Facilities</u></b>					
Sidewalk Repair & Maintenance	20,000	16,667	2,205	14,462	11.03%
Roadway Repair & Maintenance	27,100	22,583	5,930	16,653	21.88%
Street Sign Repair & Replacement	7,500	6,250	9,784	(3,534)	130.45%
Guard & Gate Facility Maintenance	500	417	-	417	0.00%
<b>Total Road and Street Facilities</b>	<b>55,100</b>	<b>45,917</b>	<b>17,919</b>	<b>27,998</b>	<b>32.52%</b>
<b><u>Contingency</u></b>					
Misc-Contingency	29,250	24,375	29,867	(5,492)	102.11%
<b>Total Contingency</b>	<b>29,250</b>	<b>24,375</b>	<b>29,867</b>	<b>(5,492)</b>	<b>102.11%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>292,399</b>	<b>251,753</b>	<b>204,881</b>	<b>46,872</b>	<b>70.07%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	40,646	96,093	55,447	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Interfund Transfer - In	-	-	328,146	328,146	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>328,146</b>	<b>328,146</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 40,646	\$ 424,239	\$ 383,593	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>361,097</b>	<b>361,097</b>	<b>361,097</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 361,097</b>	<b>\$ 401,743</b>	<b>\$ 785,336</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 6,253	\$ 6,253	0.00%
Special Assmnts- Tax Collector	90,000	90,000	90,000	-	100.00%
<b>TOTAL REVENUES</b>	<b>90,000</b>	<b>90,000</b>	<b>96,253</b>	<b>6,253</b>	<b>106.95%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Reserves</u></b>					
Capital Reserve	65,000	-	-	-	0.00%
Reserve - Disaster Relief	25,000	-	-	-	0.00%
<b>Total Reserves</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	90,000	96,253	6,253	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating Transfers-Out	-	-	(328,146)	(328,146)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(328,146)</b>	<b>(328,146)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 90,000	\$ (231,893)	\$ (321,893)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>558,514</b>	<b>558,514</b>	<b>558,514</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 558,514</b>	<b>\$ 648,514</b>	<b>\$ 326,621</b>		



**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 18,051	\$ 18,051	0.00%
Special Assmnts- Tax Collector	503,211	503,211	507,529	4,318	100.86%
<b>TOTAL REVENUES</b>	<b>503,211</b>	<b>503,211</b>	<b>525,580</b>	<b>22,369</b>	<b>104.45%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Debt Service</u></b>					
Principal Debt Retirement	280,000	280,000	280,000	-	100.00%
Interest Expense	223,211	223,211	226,149	(2,938)	101.32%
<b>Total Debt Service</b>	<b>503,211</b>	<b>503,211</b>	<b>506,149</b>	<b>(2,938)</b>	<b>100.58%</b>
<b>TOTAL EXPENDITURES</b>	<b>503,211</b>	<b>503,211</b>	<b>506,149</b>	<b>(2,938)</b>	<b>100.58%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	19,431	19,431	0.00%
Net change in fund balance	\$ -	\$ -	\$ 19,431	\$ 19,431	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>494,507</b>	<b>494,507</b>	<b>494,507</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 494,507</b>	<b>\$ 494,507</b>	<b>\$ 513,938</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 1,087	\$ 1,087	0.00%
Special Assmnts- Tax Collector	122,959	122,959	124,014	1,055	100.86%
<b>TOTAL REVENUES</b>	<b>122,959</b>	<b>122,959</b>	<b>125,101</b>	<b>2,142</b>	<b>101.74%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Debt Service</u></b>					
Principal Debt Retirement	75,000	75,000	75,000	-	100.00%
Interest Expense	47,959	47,959	47,197	762	98.41%
<b>Total Debt Service</b>	<b>122,959</b>	<b>122,959</b>	<b>122,197</b>	<b>762</b>	<b>99.38%</b>
<b>TOTAL EXPENDITURES</b>	<b>122,959</b>	<b>122,959</b>	<b>122,197</b>	<b>762</b>	<b>99.38%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	2,904	2,904	0.00%
Net change in fund balance	\$ -	\$ -	\$ 2,904	\$ 2,904	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>89,855</b>	<b>89,855</b>	<b>89,855</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 89,855</b>	<b>\$ 89,855</b>	<b>\$ 92,759</b>		

**Notes to the Financial Statements**  
**July 31, 2023**

**Financial Overview / Highlights**

- ▶ Total General Fund revenues are at approximately 102.9% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 70.1% of the Annual Budget.

**Balance Sheet**

Account Name	YTD Actual	Explanation
<b>Liabilities</b>		
Prepaid Items	481	Trustee fees for FY 2024.

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>General Fund 001</b>				
<b>Revenues</b>				
Interest Income	-	5,295	N/A	Interest earned on investments from Money Market account.
Special Assessments-Tax Collector	292,399	295,679	101.12%	Collections were at 100% at this time last year.
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
P/R-Board of Supervisors	9,000	9,200	102.22%	Budget increased for next year to \$12,000.
Arbitrage Rebate	500	1,000	200.00%	Paid in full for the year.
Trustee Fees	9,000	8,944	99.38%	Paid in full for the year.
Assessment Roll	5,250	5,460	104.00%	Paid in full for the year.
Disclosure Report	1,000	1,000	100.00%	Paid in full for the year.
District Counsel	25,000	30,122	120.49%	Budget increased for next year to \$26,000.
District Engineer	15,000	18,380	122.53%	Budget increased for next year to \$30,000.
Auditing Services	3,600	-	0.00%	Audit is final as of 08/07/23.
Miscellaneous Mailings	250	1,694	677.60%	Mass mailing of budget notice.
Public Officials Insurance	3,101	3,341	107.74%	Budget increased for next year to \$4,176.
Legal Advertising	500	625	125.00%	Legal advertising for October thru March.
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	4,000	5,950	148.75%	Storm system repair, replace 2 galvanized grates.
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	3,947	4,746	120.24%	Budget increased for next year to \$5,950.
Property Insurance	14,955	17,631	117.89%	Budget increased for next year to \$22,040.

**Notes to the Financial Statements**  
**July 31, 2023**

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<b>Expenditures (con't)</b>				
<b><u>Road and Street Facilities</u></b>				
Street Sign Repairs/Replacements	7,500	9,784	130.45%	Solar radar signs (2), install street signs-deposit.
<b><u>Reserves</u></b>				
Misc-Contingency	29,250	29,867	102.11%	Appreciation placques, pressure cleaning.
<b>Reserve Fund 005</b>				
<b>Revenues</b>				
Interest Income	-	6,253	N/A	Interest earned on Custody trust account.
Special Assessments-Tax Collector	90,000	90,000	100.00%	Collections were at 100% at this time last year.
<b>Debt Service - Series 2013</b>				
<b>Revenues</b>				
Interest Income	-	18,051	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	503,211	507,529	100.86%	Collections were at 100% at this time last year.
<b>Expenditures</b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	280,000	280,000	100.00%	Next payment will be made next year.
Interest Expense	223,211	226,149	101.32%	Next payment will be made next year.
<b>Debt Service - Series 2015</b>				
<b>Revenues</b>				
Interest Income	-	1,087	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	122,959	124,014	100.86%	Collections were at 100% at this time last year.
<b>Expenditures</b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	75,000	75,000	100.00%	Next payment will be made next year.
Interest Expense	47,959	47,197	98.41%	Next payment will be made next year.

# **HERITAGE HARBOUR SOUTH**

Community Development District

## **Supporting Schedules**

**July 31, 2023**

# HERITAGE HARBOUR SOUTH

Community Development District

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## Cash and Investment Balances July 31, 2023

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>			
Operating Account - Business Checking	BankUnited	0.00%	\$ 344,455
Money Market Account	BankUnited	5.15%	\$ 474,490
Reserve Custody Account	US Bank	5.15%	\$ 326,621
Series 2013 A1 Interest	WellsFargo Trust	0.00%	\$ 51
Series 2013 A2 Interest	WellsFargo Trust	0.00%	\$ 7
Series 2013 A1 Principal	WellsFargo Trust	0.00%	\$ 4
Series 2013 A1 Reserve	WellsFargo Trust	0.00%	\$ 226,690
Series 2013 A2 Reserve	WellsFargo Trust	0.00%	\$ 29,463
Series 2013 A1/A2 Revenue	WellsFargo Trust	0.00%	\$ 257,708
Series 2013 A2 Sinking	WellsFargo Trust	0.00%	\$ 15
	<b>Subtotal</b>		<b>\$ 513,939</b>
Series 2015 Prepayment	US Bank	5.15%	\$ 1,243
Series 2015 Reserve	US Bank	5.15%	\$ 30,421
Series 2015 Revenue	US Bank	5.15%	\$ 61,095
	<b>Subtotal</b>		<b>\$ 92,759</b>
	<b>Grand Total</b>		<b>\$ 1,752,265</b>

**HERITAGE HARBOUR SOUTH**

Community Development District

**Payment Register by Fund  
For the Period from 07/01/23 to 07/31/23  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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**GENERAL FUND - 001**

001	15002	07/14/23	INNERSYNC	21490	WEBSITE HOSTING - QUARTERLY	Website Hosting/Email Srvc	534369-51301	\$384.38
001	15003	07/14/23	SCHAPPACHER ENGINEERING LLC	2445	ENGINEERING SERVICES 06/23	District Engineer	531147-51501	\$3,112.50
001	DD101	07/28/23	MICHAEL J NEVILLE - EFT	07112023	EFT SUPERVISOR FEES MEETING 7/11/23	P/R-Board of Supervisors	511001-51101	\$200.00
001	DD102	07/28/23	PHILIP I FRANKEL - EFT	07112023	EFT SUPERVISOR FEES MEETING 7/11/23	P/R-Board of Supervisors	511001-51101	\$200.00
001	15004	07/27/23	ROBIN SPENCER	PAYROLL	July 27, 2023 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$4,081.58</b>

<b>Total Checks Paid</b>	<b>\$4,081.58</b>
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**Heritage Harbour South  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**



**Heritage Harbour South Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Heritage Harbour South Community Development District  
Manatee County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Heritage Harbour South Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Heritage Harbour South Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *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.

To the Board of Supervisors  
Heritage Harbour South Community Development District

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 one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility 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 opinion. 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 GAAS 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement 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 judgement, 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.

To the Board of Supervisors  
Heritage Harbour South Community Development District

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis 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 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 a report dated August 7, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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 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 Heritage Harbour South Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

August 7, 2023

**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

Management's discussion and analysis of Heritage Harbour South Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment, transportation and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings and improvements, and infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$13,768,023 (net position). Net investment in capital assets for the District was \$12,660,654. Restricted net position was \$187,758 and unrestricted net position was \$919,611.
- ◆ Governmental activities revenues totaled \$1,029,823 while governmental activities expenses totaled \$1,302,596.

**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Current assets	\$ 927,762	\$ 1,065,057
Restricted assets	584,361	568,551
Capital assets	18,006,632	18,635,902
Total Assets	19,518,755	20,269,510
 Deferred outflows of resources	 51,699	 55,977
 Current liabilities	 477,207	 606,575
Non-current liabilities	5,325,224	5,678,116
Total Liabilities	5,802,431	6,284,691
 Net Position		
Net investment in capital assets	12,660,654	12,961,310
Restricted	187,758	166,065
Unrestricted	919,611	913,421
Total Net Position	\$ 13,768,023	\$ 14,040,796

The decrease in current assets and current liabilities is related to the decrease in cash, which was the result of the decrease in accounts payable in the current year.

The reduction in capital assets and net investment in capital assets is related to depreciation.

The reduction in non-current liabilities is primarily the result of the principal payment on bonds payable in the current year.

**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

<b>Change In Net Position</b>		
	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Program Revenues		
Special assessments	\$ 1,024,590	\$ 1,026,155
General Revenues		
Investment earnings	5,233	4,615
Total Revenues	<u>1,029,823</u>	<u>1,030,770</u>
Expenses		
General government	151,195	155,068
Public safety	11,902	10,507
Physical environment	480,550	570,231
Transportation	371,004	341,299
Interest and other charges	287,945	301,299
Total Expenses	<u>1,302,596</u>	<u>1,378,404</u>
Change in Net Position	(272,773)	(347,634)
Net Position - Beginning of Year	<u>14,040,796</u>	<u>14,388,430</u>
Net Position - End of Year	<u>\$ 13,768,023</u>	<u>\$ 14,040,796</u>

The decrease in physical environment is primarily related to the decrease in aquatic stormwater maintenance in the current year.

The increase in transportation is related to the paving project in the current year.



**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021:

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Land	\$ 15,752,186	\$ 15,752,186
Buildings	1,926,276	1,926,276
Infrastructure	7,003,317	7,003,317
Improvements other than buildings	7,084,347	7,084,347
Less: accumulated depreciation	<u>(13,759,494)</u>	<u>(13,130,224)</u>
Governmental Activities Capital Assets	<u>\$ 18,006,632</u>	<u>\$ 18,635,902</u>

During the year depreciation was \$629,270.

**General Fund Budgetary Highlights**

The budgeted expenditures exceeded actual expenditures in the current year because roadway maintenance expenditures were less than anticipated.

The budget was amended for asphalt repairs and reserve projects that were not anticipated in the original budget adopted.

**Debt Management**

Governmental Activities debt includes the following:

In July 2013, the District issued \$5,915,000 Series 2013 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund the Series 2002A Capital Improvement Revenue Bonds. As of September 30, 2022, the balances outstanding for the Series 2013A-1 and 2013A-2 Bonds were \$4,000,000 and \$480,000, respectively.

In July 2015, the District issued \$1,685,000 Series 2015 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund the Series 2003 Capital Improvement Revenue Bonds. As of September 30, 2022, the balance outstanding was \$1,225,000.

**Heritage Harbour South Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Heritage Harbour South Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

**Request for Information**

The financial report is designed to provide a general overview of Heritage Harbour South Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Heritage Harbour South Community Development District's Accounting Department at 313 Campus Street, Celebration, Florida 34747.

**Heritage Harbour South Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 570,551
Investments, at fair value	323,466
Prepaid expenses	33,745
Total Current Assets	927,762
Non-Current Assets	
Restricted Assets	
Investments	584,361
Capital Assets, Not Being Depreciated	
Land	15,752,186
Capital Assets, Being Depreciated	
Buildings and improvements	1,926,276
Infrastructure	7,003,317
Improvements other than buildings	7,084,347
Less: accumulated depreciation	(13,759,494)
Total Non-Current Assets	18,590,993
Total Assets	19,518,755
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	51,699
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	8,151
Bonds payable	355,000
Accrued interest	114,056
Total Current Liabilities	477,207
Non-Current Liabilities	
Bonds payable, net	5,325,224
Total Liabilities	5,802,431
 <b>NET POSITION</b>	
Net investment in capital assets	12,660,654
Restricted for debt service	187,758
Unrestricted	919,611
Total Net Position	\$ 13,768,023

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (151,195)	\$ 152,408	\$ 1,213
Public safety	(11,902)	11,998	96
Physical environment	(480,550)	41,877	(438,673)
Transportation	(371,004)	182,190	(188,814)
Interest and other charges	(287,945)	636,117	348,172
Total Governmental Activities	\$ (1,302,596)	\$ 1,024,590	(278,006)
			<b>General Revenues</b>
			Investment income
			5,233
			Changes in Net Position
			(272,773)
			Net Position - Beginning of Year
			14,040,796
			Net Position - End of Year
			\$ 13,768,023

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District**  
**BALANCE SHEET -**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 570,551	\$ -	\$ 570,551
Investments, at fair value	323,466	-	323,466
Prepaid expenses	33,745	-	33,745
Restricted assets			
Investments, at fair value	-	584,361	584,361
Total Assets	<u>\$ 927,762</u>	<u>\$ 584,361</u>	<u>\$ 1,512,123</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	<u>\$ 8,151</u>	<u>\$ -</u>	<u>\$ 8,151</u>
<b>FUND BALANCES</b>			
Nonspendable - prepaid expenses	33,745	-	33,745
Restricted:			
Debt service	-	584,361	584,361
Assigned capital reserve	467,339	-	467,339
Unassigned	418,527	-	418,527
Total Fund Balances	<u>919,611</u>	<u>584,361</u>	<u>1,503,972</u>
Total Liabilities and Fund Balances	<u>\$ 927,762</u>	<u>\$ 584,361</u>	<u>\$ 1,512,123</u>

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2022**

Total Governmental Fund Balances	\$ 1,503,972
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$15,752,186, buildings \$1,926,276, infrastructure, \$7,003,317 improvements other than buildings, \$7,084,347, net of accumulated depreciation, \$(13,759,494), used in governmental activities are not current financial and therefore, are not reported in the funds.	18,006,632
Deferred amount on refunding, net is not a current financial resource and therefore, is not reflected at the fund level. However, it is reflected as a deferred outflow of resources at the government-wide level.	51,699
Long-term liabilities, bonds payable, \$(5,705,000), net of bond discount, net, \$24,776, are not due and payable in the current period, and therefore, are not reported in the funds.	(5,680,224)
Accrued interest expense for long-term debt is not a financial use, and therefore, is not reported in the funds.	<u>(114,056)</u>
Net Position of Governmental Activities	<u><u>\$ 13,768,023</u></u>

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 388,473	\$ 636,117	\$ 1,024,590
Investment income	3,098	2,135	5,233
Total Revenues	<u>391,571</u>	<u>638,252</u>	<u>1,029,823</u>
Expenditures			
Current			
General government	151,195	-	151,195
Public safety	11,902	-	11,902
Physical environment	41,544	-	41,544
Transportation	180,740	-	180,740
Debt service			
Principal	-	335,000	335,000
Interest	-	287,442	287,442
Total Expenditures	<u>385,381</u>	<u>622,442</u>	<u>1,007,823</u>
Net Change in Fund Balance	6,190	15,810	22,000
Fund Balances - Beginning of Year	<u>913,421</u>	<u>568,551</u>	<u>1,481,972</u>
Fund Balances - End of Year	<u><u>\$ 919,611</u></u>	<u><u>\$ 584,361</u></u>	<u><u>\$ 1,503,972</u></u>

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net Change in Fund Balances -Total Governmental Funds	\$	22,000
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(629,270)
Deferred amount on refunding is expensed at the fund level as other debt service costs in the year of refunding, however, at the government-wide level, it is treated as a deferred outflow of resources and amortized over the life of the debt. This is the current year amortization.		(4,278)
Repayments of bond principal are expenditures at the fund level, but the payment reduces long-term liabilities at the government-wide level.		335,000
Bond discounts on long term debt are reported as an other financing use at the fund level, however, they are netted against long term debt and amortized over the life of the bond at the government-wide level as interest. This is the current year interest.		(2,108)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the governmental funds level, interest expenditures are reported when due. This is the change in accrued interest in the current period.		<u>5,883</u>
Change in Net Position of Governmental Activities	\$	<u><u>(272,773)</u></u>

See accompanying notes to financial statements.



**Heritage Harbour South Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 382,399	\$ 388,472	\$ 388,473	\$ 1
Investment income	-	739	3,098	2,359
Total Revenues	<u>382,399</u>	<u>389,211</u>	<u>391,571</u>	<u>2,360</u>
Expenditures				
Current				
General government	135,495	151,445	151,195	250
Public safety	8,000	11,903	11,902	1
Physical environment	114,304	50,122	41,544	8,578
Transportation	124,600	270,741	180,740	90,001
Total Expenditures	<u>382,399</u>	<u>484,211</u>	<u>385,381</u>	<u>98,830</u>
Net Change in Fund Balances	-	(95,000)	6,190	101,190
Fund Balances - Beginning of Year	<u>-</u>	<u>95,000</u>	<u>913,421</u>	<u>818,421</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 919,611</u>	<u>\$ 919,611</u>

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on August 31, 2001, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Manatee County Ordinance #01-45 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose of, among others, financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Heritage Harbour South Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by landowners within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Heritage Harbour South Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon 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. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the Special Assessment Revenues and pledged Funds.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position (Continued)**

**b. Restricted Net Position**

Certain net position of the District is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include buildings, infrastructure, and improvements other than buildings, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings	20 years
Infrastructure	15-30 years
Improvements other than buildings	20-25 years

**d. Deferred Outflows of Resources**

Deferred amounts on refunding are presented on the government-wide financial statements. The deferred resources are amortized over the life of the bonds using the straight-line method.

**e. Unamortized Bond Discount**

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight-line method of accounting. For financial reporting, bond discount is netted against the applicable long-term debt.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position (Continued)**

**f. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes, regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$769,543 and the carrying value was \$570,551. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2022, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Allspring Government Money Market Fund	15 Days*	\$ 494,506
US Bank Money Market	N/A	413,321
Total Investments		<u>\$ 907,827</u>

\*Maturity is a weighted average maturity.



**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Custodial Credit Risk – Deposits (Continued)

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in Allspring Government Money Market and US Bank Money Market are Level 1 assets.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investment in Allspring Government Money Market Fund was rated AAAM by Standard and Poor's. The investment in US Bank Money Market was not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in the Allspring Government Money Market Funds represent 54%, and US Bank Money Market Funds represent 46%, of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE C – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Disposals	Balance September 30, 2022
<b><u>Governmental activities:</u></b>				
Capital assets, not being depreciated:				
Land	\$ 15,752,186	\$ -	\$ -	\$ 15,752,186
Capital assets, being depreciated:				
Building	1,926,276	-	-	1,926,276
Infrastructure	7,003,317	-	-	7,003,317
Improvements other than buildings	7,084,347	-	-	7,084,347
Total Capital Assets, Being Depreciated	<u>16,013,940</u>	<u>-</u>	<u>-</u>	<u>16,013,940</u>
Less accumulated depreciation for:				
Building	(1,720,097)	(96,314)	-	(1,816,411)
Infrastructure	(6,066,202)	(318,186)	-	(6,384,388)
Improvements other than buildings	(5,343,925)	(214,770)	-	(5,558,695)
Total Accumulated Depreciation	<u>(13,130,224)</u>	<u>(629,270)</u>	<u>-</u>	<u>(13,759,494)</u>
Total Capital Assets Depreciated, Net	<u>2,883,716</u>	<u>(629,270)</u>	<u>-</u>	<u>2,254,446</u>
Governmental Activities Capital Assets	<u>\$ 18,635,902</u>	<u>\$ (629,270)</u>	<u>\$ -</u>	<u>\$ 18,006,632</u>

Current year depreciation of \$629,270 was charged to physical environment, \$439,006, and transportation, \$190,264.

**NOTE D – LONG-TERM DEBT**

**Governmental Activities**

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 6,040,000
Principal payments	<u>(335,000)</u>
Long-term debt at September 30, 2022	5,705,000
Less: bond discount, net	<u>(24,776)</u>
Bonds Payable, Net at September 30, 2022	<u>\$ 5,680,224</u>

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Long-term debt for Governmental Activities is comprised of the following:

**Capital Improvement Revenue Refunding Bonds**

\$5,915,000 Series 2013A-1 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2014 maturing May 2034. Interest at various rates between 1.15% and 5.15% is due May and November beginning November 2013. Current portion is \$250,000. \$ 4,000,000

\$665,000 Series 2013A-2 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2014 maturing May 2034. Interest at a rate of 6.00% is due May and November beginning November 2013. Current portion is \$30,000. 480,000

\$1,685,000 Series 2015 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2016 maturing May 2035. Interest at an interest rate of 3.80% is due May and November beginning November 2015. Current portion is \$75,000. 1,225,000

Bond payable 5,705,000

Less: bond discount, net (24,776)

Bonds Payable, Net at September 30, 2022 \$ 5,680,224

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 355,000	\$ 273,345	\$ 628,345
2024	370,000	257,215	627,215
2025	385,000	240,147	625,147
2026	410,000	222,546	632,546
2027	425,000	203,759	628,759
2028-2032	2,470,000	691,268	3,161,268
2033-2035	1,290,000	101,911	1,391,911
Totals	<u>\$ 5,705,000</u>	<u>\$ 1,990,191</u>	<u>\$ 7,695,191</u>

**Heritage Harbour South Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bond Resolution Terms and Covenants

**Capital Improvement Revenue Refunding Bonds**

Significant Bond Provisions

The Series 2013A-1 and Series 2013A-2 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2023 at a redemption price equal to the principal amount of the Series 2013A-1 Bonds and Series 2013A-2 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2013A-1 and Series 2013A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at a redemption price set forth in the Trust Indenture. The Series 2015 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2013A-1 and Series 2013A-2 Reserve Accounts were funded from the proceeds of the Series 2013A-1 and Series 2013A-2 Bonds in amounts equal to 50 percent of the outstanding maximum annual debt services of the Series 2013A-1 and Series 2013A-2 Bonds. The Series 2015 Reserve Accounts were funded from the proceeds of the Series 2015 Bonds in amounts equal to 25 percent of the outstanding maximum annual debt service of the Series 2015 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

**Heritage Harbour South Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bond Resolution Terms and Covenants (Continued)

**Capital Improvement Revenue Refunding Bonds (Continued)**

The following is a schedule of required reserve balances as of September 30, 2022:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue Refunding Bonds, Series 2013A-1	\$ 224,080	\$ 223,126
Capital Improvement Revenue Refunding Bonds, Series 2013A-2	\$ 29,124	\$ 29,000
Capital Improvement Revenue Refunding Bonds, Series 2015	\$ 30,421	\$ 30,421

**NOTE E – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

Assessments for the 2021-2022 fiscal year were levied in October 2021.

**NOTE F – 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 for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Heritage Harbour South Community Development District  
Manatee 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, as listed in the table of contents, of Heritage Harbour South Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated August 7, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Heritage Harbour South Community Development 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 of Heritage Harbour South Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Heritage Harbour South Community Development 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 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 or significant deficiencies may exist that have not been identified.

To the Board of Supervisors  
Heritage Harbour South Community Development District

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

August 7, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Heritage Harbour South Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Heritage Harbour South Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated August 7, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General.

### Other Reporting Requirements

We have issued our 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* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 7, 2023, 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 financial audit report.



To the Board of Supervisors  
Heritage Harbour South Community Development District

### **Financial Condition and Management**

Sections 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 Heritage Harbour South Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Heritage Harbour South Community Development 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 Heritage Harbour South Community Development District. It is management's responsibility to monitor the Heritage Harbour South Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

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**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Heritage Harbour South Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 1
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$27,910
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) 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: The FY 2022 budget was amended, see below.



To the Board of Supervisors  
Heritage Harbour South Community Development District

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
<b>Revenues</b>			
Special assessments	\$ 382,399	\$ 388,473	\$ 6,074
Investment income	-	3,098	3,098
Total Revenues	<u>382,399</u>	<u>391,571</u>	<u>9,172</u>
<b>Expenditures</b>			
<b>Current</b>			
General government	135,495	151,195	(15,700)
Public safety	8,000	11,902	(3,902)
Physical environment	114,304	41,544	72,760
Transportation	124,600	180,740	(56,140)
Total Expenditures	<u>382,399</u>	<u>385,381</u>	<u>(2,982)</u>
Net Change in Fund Balances	-	6,190	6,190
Fund Balances - Beginning of Year	-	<u>913,421</u>	<u>913,421</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 919,611</u>	<u>\$ 919,611</u>

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Heritage Harbour South Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$127.42 - \$641.28 and Debt Service \$227.92 - \$1,898.18
- 2) The amount of special assessments collected by or on behalf of the District: \$1,024,590
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2013, \$4,480,000 maturing May 2034, Series 2015, \$1,225,000 maturing in May 2035.

**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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors  
Heritage Harbour South Community Development District

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the 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.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

August 7, 2023



**Berger, Toombs, Elam,  
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Heritage Harbour South Community Development District  
Manatee County, Florida

We have examined Heritage Harbour South Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Heritage Harbour South Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Heritage Harbour South Community Development 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 and, accordingly, included examining, on a test basis, evidence about Heritage Harbour South Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Heritage Harbour South Community Development District's compliance with the specified requirements.

In our opinion, Heritage Harbour South Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

August 7, 2022



**NOSTALGIC LAMPOSTS  
& MAILBOXES PLUS**

P.O. Box 7202  
North Port, FL 34290  
941-223-1677  
nlp1677@yahoo.com

**Invoice**

**BILL TO**

Heritage Harbor  
C/O Icon Management  
5540 State Rd 64  
Suite 220  
Bradenton, FL 34208

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
1122	02/22/2023	\$595.00	Due on receipt	

DESCRIPTION	QTY	RATE	AMOUNT
Repair broken sign post located at 7151 Mantuak Point Crossing Concrete in replacement post and hang sign Includes all labor and materials			595.00

We accept Bank Deposits, Checks, Venmo and Zelle  
Please make checks payable to: Nostalgic Lamppost & Mailboxes Plus

SUBTOTAL	595.00
TAX	0.00
TOTAL	595.00
<b>BALANCE DUE</b>	<b>\$595.00</b>

*Resource Mgmt. — Light House Cove  
Single Family*







# Quarterly Compliance Audit Report

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## Heritage Harbour South

**Date:** August 2023 - 2nd Quarter

**Prepared for:** Sandra Demarco

**Developer:** Inframark

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*



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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

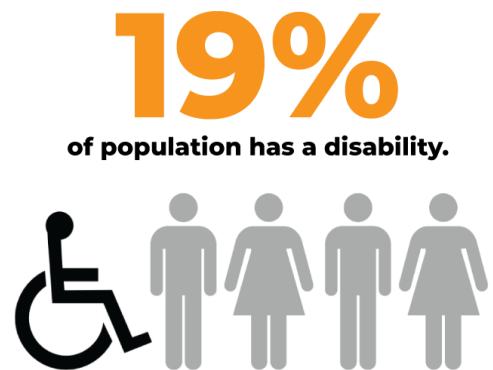
## Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>



## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitetools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>





## **Making PDFs accessible**

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## **Making videos accessible**

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## **Making forms accessible**

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## **Alternate versions**

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



## **Feedback for users**

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## **Other related requirements**

### ***No flashing***

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### ***Timers***

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### ***Fly-out menus***

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### ***No pop-ups***

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

# Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

**RESOLUTION 2023-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

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

Section 1. \_\_\_\_\_ is appointed Chairperson.

Section 2. \_\_\_\_\_ is appointed Vice Chairperson.

Section 3. \_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

Section 4. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED this 5<sup>th</sup> day of SEPTEMBER 2023.**

**HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT  
DISTRICT**

**ATTEST:**

\_\_\_\_\_  
Chair / Vice Chair

\_\_\_\_\_  
Secretary / Asst. Secretary

