A large, light-colored stone sign with the words "Heritage Harbour" in a serif font. The sign is set on a raised platform with a small blue diamond logo on the right side. In the background, there are several palm trees and a clear blue sky with some clouds. The sign and the surrounding landscape are reflected in a body of water in the foreground.

***Heritage Harbour South  
Community Development  
District***

**June 2, 2026  
Final Agenda**

# Heritage Harbour South Community Development District

## Board of Supervisors

Philip Frankel, Chairman  
Darnell Bacon, Vice Chairperson  
Mike Neville, Assistant Secretary  
Lisa Davis, Assistant Secretary  
Kevin Kruckeberg, Assistant Secretary

## District Staff

Alize Aninipot, District Manager  
Andrew Cohen, District Counsel  
Rick Schappacher, District Engineer  
Jennifer Stewart, District Accountant  
Melinda Gallo, District Admin

### Regular Meeting Agenda

Tuesday, June 2, 2026, at 5:00 p.m.

The Regular Meeting of the **Heritage Harbour South Community Development District** will be held on Tuesday, June 2, 2026, at 5:00 p.m. at Stoneybrook Recreation Center, 200 Golden Harbour Trail, Bradenton, FL 34212. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

**Join:**

<https://teams.microsoft.com/meet/298267751295598?p=jNs4ZK6zDrQ7c5FxlI>

**Meeting ID:** 298 267 751 295 598 **Passcode:** Tg7ob3jH

**Dial-in by Phone:** +16468381601 **Pin:** 159076552

## THE REGULAR MEETING OF BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL
- 2. APPROVAL OF AGENDA
- 3. PUBLIC COMMENTS

*(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*

### 4. BUSINESS ADMINISTRATION

A. Consideration of Minutes from the Workshop Meeting held May 18, 2026 ..... Page 4

### 5. STAFF REPORTS

A. District Accountant

i. Review of April 2026 Financials ..... Page 6

B. District Counsel

C. District Engineer

D. District Manager

i. District Manager Report..... Page 33

ii. Consideration of Resolution 2026-02, Approving the Fiscal Year 2027

Proposed Budget and Setting a Public Hearing..... Page 34

iii. Announcing the Number of Qualified Registered Voters in the District (2,072)..... Page 54

### 6. BUSINESS ITEMS

A. Consideration of Darnell Bacon Resignation Letter ..... Page 55

**B. Consideration of Resolution 2026-03, Redesignating Officers of the District ..... Page 56**

**C. Acceptance of Audit Committees Recommendation ..... Page 57**

**7. HOA Updates**

**A. Heritage Harbour Master HOA**

**B. Stoneybrook HOA**

**C. Golf Course Villas Update**

**8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**

**9. ADJOURNMENT**

**MINUTES OF MEETING  
HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

The workshop meeting of the Board of Supervisors of Heritage Harbour South Community Development District was held on Monday May 18, 2026, and called to order at 10:03 a.m. at the Stoneybrook Recreation Center, located at 200 Golden Harbour Trail, Bradenton, FL 34212.

Present and constituting a quorum were:

Philip Frankel	Board Supervisor, Chairperson
Lisa Davis	Board Supervisor, Assistant Secretary
Mike Neville	Board Supervisor, Assistant Secretary
Kevin Kruckeberg	Board Supervisor, Assistant Secretary

Also present, either in person or via communication media technology, were:

Alize Aninipot	District Manager, Inframark
Kristee Cole	Senior District Manager

**FIRST ORDER OF BUSINESS                      Call to Order and Roll Call**

Ms. Aninipot called the meeting to order at 10:03 a.m.

**SECOND ORDER OF BUSINESS                      Discussion Items**

**A. Discussion of Fiscal Year 2027 Proposed Budget**

A discussion was held regarding several proposed budget adjustments. A new line item for Landscape Replacement in the Field budget was introduced in the amount of \$15,000. Concurrently, Field Services expenses were reduced from \$18,000 to \$6,000 to reflect a quarterly field inspection report provided by Inframark.

The Special Assessment Tax Collector revenue was adjusted from \$560,268.37 to \$590,880.61. Correspondingly, Special Assessment Discounts increased from \$(22,410.43) to \$(23,635.22), resulting in total revenues increasing from \$537,857.63 to \$567,245.39. Miscellaneous Assessment Collection Costs were revised from \$11,205.37 to \$11,817.61, bringing the total Administrative Costs to \$11,817.61.

Capital Reserves were reduced from \$500,000 to \$400,000. Additionally, the Reserve for Disaster Relief was increased by \$30,000, from \$49,063.00 to \$79,063.00.

As a result of these adjustments, total expenditures increased from \$560,268.37 to \$590,880.61.

Additional discussion ensued regarding shrub replacements, the timeline for road repairs, and the costs associated with sidewalk and street sign repairs.

**THIRD ORDER OF BUSINESS                      Supervisor Requests**

Mr. Neville requested that Version 2 of the Fiscal Year 2027 Budget be provided to the Board.

Mr. Frankel requested that District Management consult with the District Engineer to obtain an estimated cost for completing the yellow-highlighted roads identified on the roadmap provided

43 by the District Engineer. The estimate should address whether the work could be included in the  
44 next budget year or deferred to the following fiscal year.

45 **FOURTH ORDER OF BUSINESS**                      **Adjournment**

46        There being no further business to come before the Board, the workshop meeting was  
47 adjourned at 11:49 a.m.

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Secretary / Assistant Secretary

Chairman / Vice Chairman

*Heritage Harbour South  
Community  
Development  
District*

*Financial Report*

*April 30, 2026*

**CLEAR PARTNERSHIPS**



**HERITAGE HARBOUR SOUTH**

Community Development District

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**HERITAGE HARBOUR SOUTH**

Community Development District

**Financial Statements**

(Unaudited)

**April 30, 2026**

**HERITAGE HARBOUR SOUTH**

Community Development District

**Governmental Funds**

**Balance Sheet**

April 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	DEBT SERVICE FUND SERIES 2013	DEBT SERVICE FUND SERIES 2015	GENERAL FIXED ASSETS FUND	GENERAL LONG- TERM DEBT FUND	TOTAL
<b>ASSETS</b>							
Cash - Checking Account	\$ 680,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,938
Due From Other Funds	-	268,809	13,357	3,273	-	-	285,439
Investments:							
Money Market Account	683,530	-	-	-	-	-	683,530
Custody	-	370,509	-	-	-	-	370,509
Interest Fund (A-1)	-	-	80,406	-	-	-	80,406
Interest Fund (A-2)	-	-	11,700	-	-	-	11,700
Prepayment Account	-	-	-	1,410	-	-	1,410
Principal Fund (A-1)	-	-	5	-	-	-	5
Reserve Fund	-	-	-	30,421	-	-	30,421
Reserve Fund (A-1)	-	-	223,808	-	-	-	223,808
Reserve Fund (A-2)	-	-	29,088	-	-	-	29,088
Revenue Fund	-	-	-	188,218	-	-	188,218
Revenue Fund (A-1)	-	-	301,088	-	-	-	301,088
Sinking Fund (A-1)	-	-	290,000	-	-	-	290,000
Sinking Fund (A-2)	-	-	35,000	-	-	-	35,000
Prepaid Items	320	1,000	-	-	-	-	1,320
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	-	-	-	-	-	410,000	410,000
Amount To Be Provided	-	-	-	-	-	4,185,000	4,185,000
<b>TOTAL ASSETS</b>	<b>\$ 1,364,788</b>	<b>\$ 640,318</b>	<b>\$ 984,452</b>	<b>\$ 223,322</b>	<b>\$ 31,766,126</b>	<b>\$ 4,595,000</b>	<b>\$ 39,574,006</b>

**HERITAGE HARBOUR SOUTH**

Community Development District

*Governmental Funds*

**Balance Sheet**

April 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	DEBT SERVICE FUND SERIES 2013	DEBT SERVICE FUND SERIES 2015	GENERAL FIXED ASSETS FUND	GENERAL LONG- TERM DEBT FUND	TOTAL
<b>LIABILITIES</b>							
Accounts Payable	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136
Bonds Payable	-	-	-	-	-	4,595,000	4,595,000
Due To Other Funds	285,439	-	-	-	-	-	285,439
<b>TOTAL LIABILITIES</b>	<b>285,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,595,000</b>	<b>4,880,575</b>
<b>FUND BALANCES</b>							
<b>Nonspendable:</b>							
Prepaid Items	320	1,000	-	-	-	-	1,320
<b>Restricted for:</b>							
Debt Service	-	-	984,452	223,322	-	-	1,207,774
<b>Assigned to:</b>							
Operating Reserves	89,652	52,740	-	-	-	-	142,392
Reserves - Capital Projects	-	186,662	-	-	-	-	186,662
Reserves - Disaster Relief	-	75,000	-	-	-	-	75,000
<b>Unassigned:</b>	<b>989,241</b>	<b>324,916</b>	<b>-</b>	<b>-</b>	<b>31,766,126</b>	<b>-</b>	<b>33,080,283</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,079,213</b>	<b>\$ 640,318</b>	<b>\$ 984,452</b>	<b>\$ 223,322</b>	<b>\$ 31,766,126</b>	<b>\$ -</b>	<b>\$ 34,693,431</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,364,788</b>	<b>\$ 640,318</b>	<b>\$ 984,452</b>	<b>\$ 223,322</b>	<b>\$ 31,766,126</b>	<b>\$ 4,595,000</b>	<b>\$ 39,574,006</b>

**HERITAGE HARBOUR SOUTH**

Community Development District

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

For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 13,492	\$ 13,492	0.00%
Interest - Tax Collector	-	-	724	724	0.00%
Special Assmnts- Tax Collector-Gen Fund	356,043	356,043	332,297	(23,746)	93.33%
Special Assmnts- Tax Collector-GC Villas	17,506	17,506	16,339	(1,167)	93.33%
Special Assmnts- Discounts	(14,942)	(14,942)	(12,935)	2,007	86.57%
<b>TOTAL REVENUES</b>	<b>358,607</b>	<b>358,607</b>	<b>349,917</b>	<b>(8,690)</b>	<b>97.58%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	12,000	7,000	5,200	1,800	43.33%
FICA Taxes	200	117	92	25	46.00%
ProfServ-Arbitrage Rebate	1,100	1,100	-	1,100	0.00%
ProfServ-Trustee Fees	12,000	9,500	9,483	17	79.03%
Disclosure Report	1,000	1,000	-	1,000	0.00%
District Counsel	40,500	23,625	17,784	5,841	43.91%
District Engineer	37,000	21,583	13,849	7,734	37.43%
District Manager	58,968	34,398	34,398	-	58.33%
Auditing Services	3,405	3,405	-	3,405	0.00%
Website Hosting/Email services	3,934	2,295	986	1,309	25.06%
Miscellaneous Mailings	250	146	9	137	3.60%
Public Officials Insurance	4,085	4,085	4,081	4	99.90%
Legal Advertising	1,000	150	335	(185)	33.50%
Miscellaneous Services	1,900	1,108	804	304	42.32%
Misc-Assessment Collection Cost	7,471	7,471	10,071	(2,600)	134.80%
Dues, Licenses, Subscriptions	175	175	175	-	100.00%
<b>Total Administration</b>	<b>184,988</b>	<b>117,158</b>	<b>97,267</b>	<b>19,891</b>	<b>52.58%</b>
<b><u>Other Physical Environment</u></b>					
Insurance - General Liability	5,803	5,803	5,795	8	99.86%
Insurance - Crime	500	500	500	-	100.00%
Property Insurance	27,451	27,451	10,848	16,603	39.52%
R&M-Irrigation	1,000	-	-	-	0.00%
<b>Total Other Physical Environment</b>	<b>34,754</b>	<b>33,754</b>	<b>17,143</b>	<b>16,611</b>	<b>49.33%</b>

**HERITAGE HARBOUR SOUTH**

Community Development District

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

For the Period Ending April 30, 2026

<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>Road and Street Facilities</u></b>					
Sidewalk Repair & Maintenance	31,000	18,083	18,175	(92)	58.63%
Roadway Repair & Maintenance	27,100	15,808	14,766	1,042	54.49%
R&M-Pressure Washing	19,000	-	-	-	0.00%
Street Sign Repairs/Replacements	10,000	5,833	1,339	4,494	13.39%
Guard & Gate Facility Maintenance	500	-	-	-	0.00%
<b>Total Road and Street Facilities</b>	<b>87,600</b>	<b>39,724</b>	<b>34,280</b>	<b>5,444</b>	<b>39.13%</b>
<b><u>Contingency</u></b>					
Misc-Contingency	51,265	10,605	10,605	-	20.69%
<b>Total Contingency</b>	<b>51,265</b>	<b>10,605</b>	<b>10,605</b>	<b>-</b>	<b>20.69%</b>
<b>TOTAL EXPENDITURES</b>	<b>358,607</b>	<b>201,241</b>	<b>159,295</b>	<b>41,946</b>	<b>44.42%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	157,366	190,622	33,256	0.00%
Net change in fund balance	\$ -	\$ 157,366	\$ 190,622	\$ 33,256	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>888,591</b>	<b>888,591</b>	<b>888,591</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 888,591</b>	<b>\$ 1,045,957</b>	<b>\$ 1,079,213</b>		

**HERITAGE HARBOUR SOUTH**

Community Development District

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

For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 7,867	\$ 7,867	0.00%
Interest - Tax Collector	-	-	244	244	0.00%
Special Assmnts- Tax Collector	125,998	125,998	117,595	(8,403)	93.33%
Special Assmnts- Discounts	(5,040)	(5,040)	(4,363)	677	86.57%
<b>TOTAL REVENUES</b>	<b>120,958</b>	<b>120,958</b>	<b>121,343</b>	<b>385</b>	<b>100.32%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
Misc-Assessment Collection Cost	2,520	2,520	3,397	(877)	134.80%
<b>Total Administration</b>	<b>2,520</b>	<b>2,520</b>	<b>3,397</b>	<b>(877)</b>	<b>134.80%</b>
<b><u>Reserves</u></b>					
Capital Reserve	69,375	2,000	2,000	-	2.88%
Reserve - Disaster Relief	49,063	-	-	-	0.00%
<b>Total Reserves</b>	<b>118,438</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>1.69%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>120,958</b>	<b>4,520</b>	<b>5,397</b>	<b>(877)</b>	<b>4.46%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	116,438	115,946	(492)	0.00%
Net change in fund balance	\$ -	\$ 116,438	\$ 115,946	\$ (492)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>524,372</b>	<b>524,372</b>	<b>524,372</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 524,372</b>	<b>\$ 640,810</b>	<b>\$ 640,318</b>		

**HERITAGE HARBOUR SOUTH**

Community Development District

**Debt Service Fund Series 2013****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 13,813	\$ 13,813	0.00%
Interest - Tax Collector	-	-	1,049	1,049	0.00%
Special Assmnts- Tax Collector	541,009	541,009	504,927	(36,082)	93.33%
Special Assmnts- Discounts	(21,641)	(21,641)	(18,733)	2,908	86.56%
<b>TOTAL REVENUES</b>	<b>519,368</b>	<b>519,368</b>	<b>501,056</b>	<b>(18,312)</b>	<b>96.47%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
Misc-Assessment Collection Cost	10,820	10,820	14,586	(3,766)	134.81%
<b>Total Administration</b>	<b>10,820</b>	<b>10,820</b>	<b>14,586</b>	<b>(3,766)</b>	<b>134.81%</b>
<b><u>Debt Service</u></b>					
Principal Debt Retirement	325,000	-	-	-	0.00%
Interest Expense	201,812	100,906	92,106	8,800	45.64%
<b>Total Debt Service</b>	<b>526,812</b>	<b>100,906</b>	<b>92,106</b>	<b>8,800</b>	<b>17.48%</b>
<b>TOTAL EXPENDITURES</b>	<b>537,632</b>	<b>111,726</b>	<b>106,692</b>	<b>5,034</b>	<b>19.84%</b>
Excess (deficiency) of revenues Over (under) expenditures	(18,264)	407,642	394,364	(13,278)	-2159.24%
Net change in fund balance	\$ (18,264)	\$ 407,642	\$ 394,364	\$ (13,278)	-2159.24%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>590,088</b>	<b>590,088</b>	<b>590,088</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 571,824</b>	<b>\$ 997,730</b>	<b>\$ 984,452</b>		

**HERITAGE HARBOUR SOUTH**

Community Development District

*Debt Service Fund Series 2015***Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending April 30, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ 3,480	\$ 3,480	0.00%
Interest - Tax Collector	-	-	257	257	0.00%
Special Assmnts- Tax Collector	132,575	132,575	123,733	(8,842)	93.33%
Special Assmnts- Discounts	(5,303)	(5,303)	(4,591)	712	86.57%
<b>TOTAL REVENUES</b>	<b>127,272</b>	<b>127,272</b>	<b>122,879</b>	<b>(4,393)</b>	<b>96.55%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
Misc-Assessment Collection Cost	2,652	2,652	3,574	(922)	134.77%
<b>Total Administration</b>	<b>2,652</b>	<b>2,652</b>	<b>3,574</b>	<b>(922)</b>	<b>134.77%</b>
<b><u>Debt Service</u></b>					
Principal Debt Retirement	85,000	-	-	-	0.00%
Interest Expense	38,335	19,325	19,325	-	50.41%
<b>Total Debt Service</b>	<b>123,335</b>	<b>19,325</b>	<b>19,325</b>	<b>-</b>	<b>15.67%</b>
<b>TOTAL EXPENDITURES</b>	<b>125,987</b>	<b>21,977</b>	<b>22,899</b>	<b>(922)</b>	<b>18.18%</b>
Excess (deficiency) of revenues Over (under) expenditures	1,285	105,295	99,980	(5,315)	7780.54%
Net change in fund balance	\$ 1,285	\$ 105,295	\$ 99,980	\$ (5,315)	7780.54%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>123,342</b>	<b>123,342</b>	<b>123,342</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 124,627</b>	<b>\$ 228,637</b>	<b>\$ 223,322</b>		

**HERITAGE HARBOUR SOUTH**  
Community Development District

**Notes to the Financial Statements**  
**April 30, 2026**

**Financial Overview / Highlights**

- ▶ Total General Fund revenues are at approximately 97.6% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 44.4% of the Annual Budget.

**Balance Sheet**

Account Name	YTD Actual	Explanation
<b>Assets</b>		
Due from Other Funds	285,439	Due to Reserve fund and Debt Service Series.
Prepaid Items	1,320	Cloud storage for 2027.
<b>Liabilities</b>		
Accounts Payable	136	Invoices for current month, but not paid in current month.
Due to Other Funds	285,439	Due to Reserve fund and Debt Service Series.

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>General Fund 001</b>				
<b>Revenues</b>				
Interest Income-Investments	-	13,492	N/A	Interest earned on investments from Money Market account.
Special Assess-Tax Coll-Gen Fund	356,043	332,297	93.33%	Collections were at 90.84% at this time last year.
Special Assess-Tax Coll-GC Villas	17,506	16,339	93.33%	Collections were at 90.84% at this time last year.
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
FICA Taxes	200	92	46.00%	Added Board member being paid through ADP and now 1099.
ProfServ-Trustee Fees	12,000	9,483	79.03%	Paid thru July for both Series.
Public Officials Insurance	4,085	4,081	99.90%	Paid in full for the year.
Assessment Collection Costs	7,471	10,071	134.80%	Budgeted too low, will correct next year.
Dues, Licenses, Subscriptions	175	175	100.00%	District filing fee paid for year.
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	5,803	5,795	99.86%	Paid in full for the year.
Insurance - Crime	500	500	100.00%	Paid in full for the year.
Property Insurance	27,451	10,848	39.52%	Paid in full for the year.

**HERITAGE HARBOUR SOUTH**  
Community Development District

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**Notes to the Financial Statements**  
**April 30, 2026**

<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>				
Sidewalk Repair & Maintenance	31,000	18,175	58.63%	Pressure cleaning sidewalks and curbing-year 1 of 3.
Roadway Repair & Maintenance	27,100	14,766	54.49%	Seal coating, striping, Chg Order 1 adds rpms on skip lines.
<b>Reserve Fund 005</b>				
<b>Revenues</b>				
Interest Income-Investments	-	7,867	N/A	Interest earned on Custody trust account.
Special Assessments-Tax Collector	125,998	117,595	93.33%	Collections were at 90.84% at this time last year.
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
Assessment Collection Costs	2,520	3,397	134.80%	Budgeted too low, will correct next year.
<b>Debt Service - Series 2013</b>				
<b>Revenues</b>				
Interest Income-Investments	-	13,813	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	541,009	504,927	93.33%	Collections were at 90.84% at this time last year.
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
Assessment Collection Costs	10,820	14,586	134.81%	Budgeted too low, will correct next year.
<b><u>Debt Service</u></b>				
Principal Debt Retirement	325,000	-	0.00%	Next payment will be made in May.
Interest Expense	201,812	92,106	45.64%	Next payment will be made in May.
<b>Debt Service - Series 2015</b>				
<b>Revenues</b>				
Interest Income-Investments	-	3,480	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	132,575	123,733	93.33%	Collections were at 90.84% at this time last year.

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**HERITAGE HARBOUR SOUTH**  
Community Development District

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**Notes to the Financial Statements**  
**April 30, 2026**

<b>Account Name</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>	<b>Explanation</b>
<b>Expenditures (con't)</b>				
<b><u>Administrative</u></b>				
Assessment Collection Costs	2,652	3,574	134.77%	Budgeted too low, will correct next year.
<b><u>Debt Service</u></b>				
Principal Debt Retirement	85,000	-	0.00%	Next payment will be made in May.
Interest Expense	38,335	19,325	50.41%	Next payment will be made in May.

---

**HERITAGE HARBOUR SOUTH**

Community Development District

**Supporting Schedules**

**April 30, 2026**

**HERITAGE HARBOUR SOUTH**

Community Development District

**Non-Ad Valorem Special Assessments - Manatee County Tax Collector  
Monthly Collection Distributions  
For the Fiscal Year Ending September 30, 2026**

					Allocation by Fund				
Date Rcvd	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	GC Twin Villas	Reserve Fund	Series 2013 Debt Service Fund	Series 2015 Debt Service Fund
<b>Assessments Levied</b>				<b>\$1,173,131</b>	<b>\$356,043</b>	<b>\$17,506</b>	<b>\$125,998</b>	<b>\$541,009</b>	<b>\$132,575</b>
Allocation %				100%	30.35%	1.49%	10.74%	46.12%	11.30%
11/25/25	\$ 15,064	\$ 628	\$ 466	\$ 16,158	\$ 4,904	\$ 241	\$ 1,735	\$ 7,451	\$ 1,826
12/10/25	114,754	4,781	3,549	123,084	37,356	1,837	13,220	56,762	13,910
12/16/25	165,130	6,880	5,107	177,118	53,755	2,643	19,023	81,681	20,016
12/31/25	597,950	24,915	18,493	641,357	194,651	9,571	68,884	295,773	72,480
01/12/26	41,741	1,739	1,291	44,771	13,588	668	4,809	20,647	5,060
02/25/26	17,183	531	531	18,246	5,538	272	1,960	8,414	2,062
03/27/26	41,857	854	1,295	44,005	13,356	657	4,726	20,294	4,973
04/29/26	28,963	293	896	30,152	9,151	450	3,238	13,905	3,407
<b>TOTAL</b>	<b>\$ 1,022,642</b>	<b>\$ 40,621</b>	<b>\$ 31,628</b>	<b>\$ 1,094,891</b>	<b>\$ 332,297</b>	<b>\$ 16,339</b>	<b>\$ 117,595</b>	<b>\$ 504,927</b>	<b>\$ 123,733</b>
% COLLECTED				93.33%	93.33%	93.33%	93.33%	93.33%	93.33%
<b>TOTAL OUTSTANDING</b>				<b>\$ 78,239</b>	<b>\$ 23,745</b>	<b>\$ 1,168</b>	<b>\$ 8,403</b>	<b>\$ 36,081</b>	<b>\$ 8,842</b>

**HERITAGE HARBOUR SOUTH**

Community Development District

**Cash and Investment Balances  
April 30, 2026**

<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%	\$ 680,930
Money Market Account	BankUnited	3.35%	\$ 683,530
Reserve Custody Account	US Bank	3.50%	\$ 370,509
Series 2013 A1 Interest	WellsFargo Trust	3.50%	\$ 80,406
Series 2013 A2 Interest	WellsFargo Trust	3.50%	\$ 11,700
Series 2013 A1 Principal	WellsFargo Trust	3.50%	\$ 5
Series 2013 A1 Reserve	WellsFargo Trust	3.50%	\$ 223,808
Series 2013 A2 Reserve	WellsFargo Trust	3.50%	\$ 29,089
Series 2013 A1/A2 Revenue	WellsFargo Trust	3.50%	\$ 301,088
Series 2013 A1 Sinking	WellsFargo Trust	3.50%	\$ 290,000
Series 2013 A2 Sinking	WellsFargo Trust	3.50%	\$ 35,000
	<b>Subtotal</b>		<b>\$ 971,096</b>
Series 2015 Prepayment	US Bank	3.50%	\$ 1,410
Series 2015 Reserve	US Bank	3.50%	\$ 30,421
Series 2015 Revenue	US Bank	3.50%	\$ 188,218
	<b>Subtotal</b>		<b>\$ 220,050</b>
	<b>Grand Total</b>		<b>\$ 2,926,114</b>

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 04/01/2026 to 04/30/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	100141	04/08/26	INFRAMARK LLC	175476	APR26 MANAGEMENT SERVICES	District Manager	531150-51301	\$4,914.00
001	100142	04/08/26	BUSINESS OBSERVER INC	26-00417M	NOTICE OF BOS/AUDIT REV MTG 04/07/26	Legal Advertising	548002-51301	\$72.19
001	100143	04/08/26	SCHAPPACHER ENGINEERING LLC	3011	ENGINEERING SRVCS THRU 02/28/26	District Engineer	531147-51501	\$4,523.25
001	100144	04/15/26	PERSSON,COHEN,MOONEY,FERNANDEZ & JACKSON. P.A.	6884	LEGAL SERVICES 03/26	District Counsel	531146-51401	\$1,860.00
001	100145	04/24/26	INFRAMARK LLC	177137	MAR26 POSTAGE & BD MBR EMAIL MS 365MS O365 FOR BOARD MBRS/POSTAGE	Miscellaneous Mailings	541030-51301	\$0.74
001	100145	04/24/26	INFRAMARK LLC	177137	MAR26 POSTAGE & BD MBR EMAIL MS 365MS O365 FOR BOARD MBRS/POSTAGE	Website Hosting/Email services	534369-51301	\$86.94
001	100146	04/24/26	STONEBROOK AT HERITAGE HARBOUR	04072026	APR 2026 MEETING ROOM RENTAL	Miscellaneous Services	549001-51301	\$100.00
<b>Fund Total</b>								<b>\$11,557.12</b>
<hr/>								
<b>DEBT SERVICE FUND SERIES 2013 - 200</b>								
200	15151	04/24/26	HERITAGE HARBOUR SOUTH c/o WELLS FARGO	DSXFR 041626	Xfr FY 2026 Special Assessments Received series 2013	Due From Other Funds	131000	\$28,275.82
<b>Fund Total</b>								<b>\$28,275.82</b>
<hr/>								
<b>DEBT SERVICE FUND SERIES 2015 - 201</b>								
201	15150	04/24/26	HERITAGE HARBOUR SOUTH C/O U.S BANK	DSXFR 041626	Xfr FY 2026 Special Assessments Received	Due From Other Funds	131000	\$6,929.03
<b>Fund Total</b>								<b>\$6,929.03</b>
<hr/>								
<b>Total Checks Paid</b>								<b>\$46,761.97</b>



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

175476

**DATE**

4/1/2026

**CUSTOMER ID**

C4958

**NET TERMS**

Due On Receipt

**PO#**

**DUE DATE**

4/1/2026

**BILL TO**

Heritage Harbour South Community  
Development  
313 Campus St  
Celebration FL 34747-4982  
United States

**Services provided for the Month of: April 2026**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administrative Fees	1	Ea	4,914.00		4,914.00
<b>Subtotal</b>					<b>4,914.00</b>

<b>Subtotal</b>	\$4,914.00
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$4,914.00

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*

# Business Observer

1970 Main Street  
3rd Floor  
Sarasota, FL 34236  
, 941-906-9386 x322

## INVOICE

Legal Advertising

Invoice # 26-00417M

Date 03/20/2026

**Attn:**  
Heritage Harbour South CDD - Inframark  
313 CAMPUS STREET  
CELEBRATION FL 34747

Please make checks payable to:  
(Please note Invoice # on check)  
Business Observer  
1970 Main Street  
3rd Floor  
Sarasota, FL 34236

### Description

### Amount

Serial # 26-00417M <b>Notice of Regular Board of Supervisors Meeting</b> RE: Meeting on April 7, 2026 at 5:00pm Published: 3/20/2026	\$72.19
---	---------

#### Important Message

Please include our Serial # on your check  
Pay by credit card online:  
<https://legals.businessobserverfl.com/send-payment/>

Paid	( )
<b>Total</b>	<b>\$72.19</b>

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

**Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.**

#### NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

1970 Main Street  
3rd Floor  
Sarasota, FL 34236  
, 941-906-9386 x322

**INVOICE**

**Legal Advertising**

**NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING  
AND AUDIT REVIEW COMMITTEE MEETING FOR THE  
HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Heritage Harbour South Community Development District will hold its regular monthly meeting on Tuesday, April 7, 2026, at 5:00 p.m. at the Stoneybrook Recreation Center located at 200 Golden Harbour Trail, Bradenton, Florida 34212. **There will be a Second Audit Committee meeting immediately prior to the onset of the regular meeting at 5:00 p.m.** The Audit Committee will review, discuss, and establish the evaluation criteria for any proposals the District receives pursuant to solicitations for auditing services.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. There may be occasions when one or more Supervisors will participate by telephone. At the above location will be present a speaker telephone so that any person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 652-2454, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

Alize Aninipot  
District Manager  
March 20, 2026

26-00417M

**Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.**

**NOTICE**

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Schappacher Engineering LLC

# Invoice

PO Box 21256  
 Bradenton, FL 34204  
 941-251-7613

Date	Invoice #
3/15/2026	3011

<b>Bill To</b>
Heritage Harbour South CDD C/O Inframark 210 N. University Drive, Suite 702 Coral Springs, FL 33071

Serviced	Description	Terms		Project	
		Due on receipt		HH South CDD Engineering...	
		Quantity	Rate	Amount	
2/1/2026	CADD effort to update roadway lifespan map.	0.25	108.00	27.00	
2/2/2026	Respond to team regarding roadway sealing and striping. Follow up with vendor and prepare detailed map for RPM's. Prepare photo summary and maps for sidewalk repairs, send roadway lifespan maps to board members.	7	165.00	1,155.00	
2/3/2026	Prep work for CDD meeting, review agenda items and print pertinent documents. Complete roadway quantities for repairs and revise cost estimates for road repairs, print copies for board members. Prepare estimated cost for sidewalk repairs and attend CDD meeting.	7.25	165.00	1,196.25	
2/4/2026	Coordinate with vendor for larger size stencils for guests and residents roadway markings. Coordinate with CDD manager for sidewalk repairs and coordinate with vendor. Site visit for annual review of CDD assets.	4.75	165.00	783.75	
2/6/2026	Review legal descriptions and Quit Claim Deeds for Gulf Villas and respond to team. Prepare justification of costs for Inframark.	0.5	165.00	82.50	
2/9/2026	Respond to bidders questions regarding sidewalk repairs.	0.25	165.00	41.25	
2/11/2026	Research file for drainage along golf course area inside of Stone Harbour Loop and respond to golf course engineer's letter. Follow up with CDD chairperson and CDD manager regarding SWFWMD permit for commercial property. Review County websites for ownership maps for parcels and send documents. to team.	2	165.00	330.00	
2/12/2026	Coordinate with CDD manager and vendor for seal coating final invoice, coordinate installation of RPMs and update team on schedule.	0.75	165.00	123.75	
2/13/2026	Send out bid reminders for sidewalk repairs. Respond to resident request for grinding. Send e-mails to team for installation of RPMs. Respond to trip and fall incident on sidewalk. Send documents for repairs to CDD manager.	1	165.00	165.00	
2/17/2026	Review sidewalk bids, prepare bid tabulation form.	0.5	165.00	82.50	
2/18/2026	Review sidewalk repair bid and prepare bid tabulation form.	0.25	165.00	41.25	
2/23/2026	Scan Notice to Owner and coordinate with vendor for lien release.	0.25	165.00	41.25	
2/24/2026	Send documents to CDD manager for upcoming CDD agenda package. Prepare contract agreement for sidewalk repairs and send to CDD attorney for review.	2.25	165.00	371.25	
Please make checks payable to Schappacher Engineering Thank you for your business!		<b>Total</b>			

Schappacher Engineering LLC

# Invoice

PO Box 21256  
 Bradenton, FL 34204  
 941-251-7613

Date	Invoice #
3/15/2026	3011

<b>Bill To</b>
Heritage Harbour South CDD C/O Inframark 210 N. University Drive, Suite 702 Coral Springs, FL 33071

		Terms	Project	
		Due on receipt	HH South CDD Engineering...	
Serviced	Description	Quantity	Rate	Amount
2/25/2026	Review lien release for seal coating and forward to CDD manager along with final invoice. Finalize contract agreement for sidewalk and curb repairs, send to vendor for signature. Notify vendor of added curb repairs.	0.5	165.00	82.50
Please make checks payable to Schappacher Engineering Thank you for your business!		<b>Total</b>		\$4,523.25

## Heritage Harbour Billing Summary

Schappacher Engineering, LLC

Date	General District Svcs, CDD Mtgs	Community Signage & Striping	Sidewalk & Roadway Review & Repairs	Irrigation System	Annual Site Reviews	Storm Water System Inspection & Repairs	Marketplace issues	Golf Course Assistance
2/1/2026			27.00					
2/2/2026			1,155.00					
2/3/2026	412.50		783.75					
2/4/2026		41.25	82.50		660.00			
2/6/2026	41.25							41.25
2/9/2026			41.25					
2/11/2026						206.25		123.75
2/12/2026			123.75					
2/13/2026			165.00					
2/17/2026			82.50					
2/18/2026			41.25					
2/23/2026			41.25					
2/24/2026	82.50		288.75					
2/25/2026			82.50					
<b>Monthly Total</b>	\$536.25	\$41.25	\$2,914.50	\$0.00	\$660.00	\$206.25	\$0.00	\$165.00
<b>Annual Total</b>	<b>\$2,557.50</b>	<b>\$701.25</b>	<b>\$5,925.75</b>	<b>\$453.75</b>	<b>\$1,938.75</b>	<b>\$1,402.50</b>	<b>\$247.50</b>	<b>\$247.50</b>



PERSSON, COHEN, MOONEY, FERNANDEZ & JACKSON, P.A.  
ATTORNEYS AND COUNSELORS AT LAW

# INVOICE

Invoice # 6884  
Date: 04/06/2026  
Due On: 05/06/2026

Heritage Harbour South Community Development District  
inframarkcms@payableslockbox.com

## Statement of Account

Outstanding Balance	New Charges	Payments Received	<b>Total Amount Outstanding</b>
( \$0.00	+ \$1,860.00	)- ( \$0.00	= <b>\$1,860.00</b>

## HHSOUTH

### Heritage Harbour South Community Development District

Type	Timekeeper	Date	Notes	Quantity	Rate	Total
Service	DPL	03/03/2026	Review agenda package and prepare for the Supervisor meeting.	1.75	\$310.00	\$542.50
Service	DPL	03/03/2026	Final preparation for CDD meeting and attend Meeting telephonically and in-person.	1.00	\$310.00	\$310.00
Service	AHC	03/09/2026	Tele-conv. with Chairman re: pending items.	0.25	\$310.00	\$77.50
Service	AHC	03/12/2026	Review final form of land swap agreement. E-mail Ryan Featherstone re: finalizing of documents and payment of attorney fees.	1.25	\$310.00	\$387.50
Service	AHC	03/13/2026	Review and reply to e-mail from Villas counsel re: land swap. Review facebook posts re: Central Park, as sent to Board. Brief tele-conv. with Chair.	0.25	\$310.00	\$77.50
Service	AHC	03/24/2026	Tele-conv. with Chair re: pending items.	0.25	\$310.00	\$77.50
Service	AHC	03/25/2026	Tele-conv. with Chairman re: irrigation water issues.	0.25	\$310.00	\$77.50
Service	AHC	03/26/2026	Tele-conv. with Chair re: irrigation issues.	0.25	\$310.00	\$77.50

Service	AHC	03/31/2026	Exchange e-mails with District management re: draft agenda. Initial review of agenda package for April CDD meeting. Tele-conv. with Engineer re: utility easements. Review plats forwarded by Engineer, and copy to Chairman.	0.75	\$310.00	\$232.50
					<b>Subtotal</b>	<b>\$1,860.00</b>
					<b>Total</b>	<b>\$1,860.00</b>

**Detailed Statement of Account**

**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due	
6884	05/06/2026	\$1,860.00	\$0.00	\$1,860.00	
				<b>Outstanding Balance</b>	<b>\$1,860.00</b>
				<b>Total Amount Outstanding</b>	<b>\$1,860.00</b>

**Please make all amounts payable to: Persson, Cohen, Mooney, Fernandez & Jackson, P.A. and remit to 6853 ENERGY COURT, LAKEWOOD RANCH, FL 34240.**

**For any inquiries, please contact us at 941-306-4730. Payment is due 30 days from receipt of this invoice. Thank you.**



# INVOICE

2002 West Grand Parkway North  
 Suite 100  
 Katy, TX 77449

**INVOICE#**

177137

**DATE**

4/20/2026

**CUSTOMER ID**

C4958

**NET TERMS**

Due On Receipt

**PO#**

**DUE DATE**

4/20/2026

**BILL TO**

Heritage Harbour South Community  
 Development  
 313 Campus St  
 Celebration FL 34747-4982  
 United States

**Services provided for the Month of: March 2026**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	1	Ea	0.74		0.74
Jasmin Nunez Lopez-1-16-26 & 2-16-26 MICROSOFT-G135695272 : Microsoft 365 Licenses for Board Member Emails: \$86.94	1	Ea	86.94		86.94
<b>Subtotal</b>					<b>87.68</b>

<b>Subtotal</b>	\$87.68
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$87.68

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



**Stoneybrook**  
AT HERITAGE HARBOUR

**STONEBROOK AT  
HERITAGE HARBOUR  
HOA**

**INVOICE**

INVOICE # 04072026  
DATE: 4/07/2026

200 Golden Harbour Trail  
Bradenton, Florida 34212  
Phone: 941-750-9688

**TO:**  
Heritage Harbour South CDD  
313 Campus Street  
Celebration, FL 34747  
Email: Aaninapot@inframark.com

**COMMENTS OR SPECIAL INSTRUCTIONS:**  
Meeting Room Rental – April 2026

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	April 2026 Meeting Room Rental	100.00	\$100.00
		<b>SUBTOTAL</b>	<b>\$100.00</b>
		SALES TAX	0
		<b>TOTAL DUE</b>	<b>\$100.00</b>

Make all checks payable to **STONEBROOK AT HERITAGE HARBOUR HOA**  
Address: **200 Golden Harbour Trail, Bradenton, FL 34212**  
If you have any questions concerning this invoice, contact Manager.  
Phone: 941-750-9688  
Email: [Manager@StoneybrookHOA.com](mailto:Manager@StoneybrookHOA.com)



## HERITAGE HARBOUR COMMUNITY DEVELOPMENT DISTRICT

### District Manager Report – JUNE 2026

- Gravel Piles were cleared by Abel May 12<sup>th</sup>
- Currently working with Christian on getting the FPL lighting restored.

### CLEAR PARTNERSHIPS



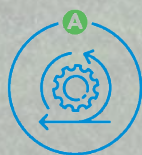
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

**RESOLUTION 2026-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Heritage Harbour South Community Development District (“**District**”) prior to June 15, 2026, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2026/2027**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE:	August 4, 2026
HOUR:	5:00 p.m.
LOCATION:	Stoneybrook Recreation Center 200 Golden Harbour Trail Bradenton, Florida 34212

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

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

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

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

**PASSED AND ADOPTED THIS 2<sup>nd</sup> DAY OF JUNE, 2026.**

ATTEST:

**HERITAGE HARBOUR SOUTH  
COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Assistant Secretary

By:\_\_\_\_\_

Its:\_\_\_\_\_

**Exhibit A:** Approved Proposed Budgets for Fiscal Year 2026/2027

**Exhibit A:**

Approved Proposed Budgets for Fiscal Year 2026/2027



*Heritage Harbour South  
Community Development District*

**FISCAL YEAR 2027  
PROPOSED BUDGET**

**June 2, 2026**

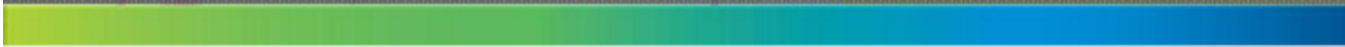
**CLEAR PARTNERSHIPS**



**Heritage Harbour South**  
**Community Development District**

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**Heritage Harbour South**

Community Development District

**Operating Budget**

FY 2027



# Heritage Harbour South

## Community Development District

## General Fund

### Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget  
General Fund 001

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
<b>REVENUES</b>						
Interest - Investments	\$0.00	\$11,615.00	\$0.00	\$11,615.00	0%	\$0.00
Special Assmnts- Discounts	-\$14,942.00	-\$12,842.00	\$0.00	-\$12,842.00	-14%	-\$15,738.10
Special Assmnts- Delinquent	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest - Tax Collector	\$0.00	\$724.00	\$0.00	\$724.00	0%	\$0.00
Other Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Tax Collector -Gen Fund	\$356,043.00	\$323,146.00	\$32,897.00	\$356,043.00	0%	\$393,452.45
Special Assmnts - Tax Collector- GC Villas	\$17,506.00	\$15,889.00	\$1,617.00	\$17,506.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL REVENUES</b>	<b>\$358,607.00</b>	<b>\$338,532.00</b>	<b>\$34,514.00</b>	<b>\$373,046.00</b>	<b>4%</b>	<b>\$377,714.35</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
P/R-Board of Supervisors	\$12,000.00	\$4,200.00	\$7,800.00	\$12,000.00	0%	\$12,000.00
FICA Taxes	\$200.00	\$92.00	\$108.00	\$200.00	0%	\$918.00
ProfServ-Arbitrage Rebate	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	0%	\$1,200.00
ProfServ-Trustee Fees	\$12,000.00	\$9,483.00	\$2,517.00	\$12,000.00	0%	\$12,000.00
Disclosure Report	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$1,000.00
District Counsel	\$40,500.00	\$17,784.00	\$22,716.00	\$40,500.00	0%	\$42,120.00
District Engineer	\$37,000.00	\$15,849.00	\$21,151.00	\$37,000.00	0%	\$38,110.00
District Manager	\$58,968.00	\$29,484.00	\$29,484.00	\$58,968.00	0%	\$61,916.40
Auditing Services	\$3,405.00	\$0.00	\$3,405.00	\$3,405.00	0%	\$3,550.00
Website Hosting/Email Services	\$3,934.00	\$899.00	\$3,035.00	\$3,934.00	0%	\$3,934.00
Miscellaneous Mailings	\$250.00	\$8.00	\$242.00	\$250.00	0%	\$250.00
Public Officials Insurance	\$4,085.00	\$4,081.00	\$4.00	\$4,085.00	0%	\$4,489.00
Legal Advertising	\$1,000.00	\$278.00	\$722.00	\$1,000.00	0%	\$1,000.00
Miscellaneous Services	\$1,900.00	\$673.00	\$1,227.00	\$1,900.00	0%	\$1,900.00
Misc-Assessment Collection Cost	\$7,471.00	\$9,786.00	\$0.00	\$9,786.00	31%	\$7,869.05
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	0%	\$175.00
<b>Total Administrative</b>	<b>\$184,988.00</b>	<b>\$92,792.00</b>	<b>\$94,511.00</b>	<b>\$187,303.00</b>	<b>1%</b>	<b>\$192,431.45</b>
<i>Field</i>						
Deputy Services	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Aquatic Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
R&M Lake & Pond Bank	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Aquatic Plant Replacement	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Property Insurance	\$27,451.00	\$10,848.00	\$16,603.00	\$27,451.00	0%	\$10,331.00
Insurance - General Liability	\$5,803.00	\$5,795.00	\$8.00	\$5,803.00	0%	\$6,375.00
R&M-Irrigation	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$1,000.00
Insurance - Crime	\$500.00	\$500.00	\$0.00	\$500.00	0%	\$550.00
R&M-Sidewalks	\$31,000.00	\$18,175.00	\$18,476.24	\$36,651.24	18%	\$45,000.00
Street Sign Repairs/Replacements	\$10,000.00	\$1,339.00	\$8,661.00	\$10,000.00	0%	\$10,000.00
Roadway Repair & Maintenance	\$27,100.00	\$14,766.00	\$15,010.74	\$29,776.74	10%	\$36,000.00
Guard & Gate Facility Maintenance	\$500.00	\$0.00	\$500.00	\$500.00	0%	\$500.00
R&M-Pressure Washing	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	0%	\$19,000.00
Misc-Contingency	\$51,265.00	\$10,526.00	\$40,739.00	\$51,265.00	0%	\$66,265.00
Field Services	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$6,000.00
<b>Total Field</b>	<b>\$173,619.00</b>	<b>\$61,949.00</b>	<b>\$119,997.98</b>	<b>\$181,946.98</b>	<b>5%</b>	<b>\$201,021.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$358,607.00</b>	<b>\$154,741.00</b>	<b>\$214,508.98</b>	<b>\$369,249.98</b>	<b>3%</b>	<b>\$393,452.45</b>

Excess (deficiency) of revenues

**Heritage Harbour South**  
**Community Development District**

*General Fund*

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	% +/-) Budget	ANNUAL BUDGET FY 2027
Over (under) expenditures	\$0.00	\$183,791.00	-\$179,994.98	\$3,796.02	0%	-\$15,738.10
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net change in fund balance		\$183,791.00	-\$179,994.98	\$3,796.02	0%	-\$15,738.10
<b>FUND BALANCE, BEGINNING</b>	\$888,591.00	\$888,591.00	\$0.00	\$888,591.00	0%	\$892,387.02
<b>FUND BALANCE, ENDING</b>	<b>\$888,591.00</b>	<b>\$1,072,382.00</b>	<b>-\$179,994.98</b>	<b>\$892,387.02</b>	0%	<b>\$876,648.92</b>

**Budget Narrative**  
Fiscal Year 2027

**REVENUES**

**Interest-Investments**

The District earns interest on its operating accounts.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Special Assessments-Tax Collector (General Fund)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Special Assessments-Tax Collector (Golf Course Villas)**

The District will levy a Non-Ad Valorem assessment on the Golf Course Villas within the District in order to pay for the operating expenditures during the Fiscal Year.

**EXPENDITURES**

**Administrative**

**P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 12 meetings.

**Professional Services-Arbitrage Rebate Calculation**

The District has a proposal with a company who specializes in calculating the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

**Professional Services-Trustee Fees**

These are the Trustee fees to administer the District's bonds.

**Disclosure Report**

These are the fees to prepare the District's annual disclosure report.

**District Counsel**

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**District Engineer**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Budget Narrative**  
**Fiscal Year 2027**

**Administrative** (continued)

**District Manager**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Auditing Services**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

**Website Hosting/Email Services**

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

**Miscellaneous Mailings**

This is for actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Public Officials Insurance**

The District's Public Officials Liability Insurance policy is with Egis Insurance Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Miscellaneous Services**

This is for meeting room rental used for District meetings. Also included are the payroll fees for monthly Board payroll.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Manatee County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 3% of the anticipated assessment collections.

**Dues, Licenses, Subscriptions**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**Field**

**Property Insurance**

This is for the property insurance for the items owned by the District.

**Insurance - General Liability**

This is for the general liability insurance for the items owned by the District.

**Budget Narrative**  
Fiscal Year 2027

**Field** (continued)

**R&M-Irrigation**

This is for miscellaneous repairs and maintenance of the irrigation system around the District.

**Insurance - Crime**

This is for the crime insurance for the items owned by the District.

**R&M Sidewalks**

This is for the repairs and maintenance of the sidewalks around the District.

**Street Sign Repair / Replacements**

This is for the repairs and maintenance of the street signs around the District.

**Roadway Repair & Maintenance**

This is for the repairs and maintenance of the roads around the District.

**Guard & Gate Facility Maintenance**

This is for the repairs and maintenance of the gates around the District.

**R&M-Pressure Washing**

This is for pressure washing of the roads and streets around the District.

**Misc.- Contingency**

This is for any unforeseen items that may occur during the year around the District.

**Heritage Harbour South**  
Community Development District

*General Fund*

**Summary of Revenues Expenditures and Changes in Fund Balance**  
Fiscal Year 2027 Budget  
General Fund 005

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
<b>REVENUES</b>						
Interest - Investments	\$0.00	\$6,771.00	\$0.00	\$6,771.00	0%	\$0.00
Interest - Tax Collector	\$0.00	\$244.00	\$0.00	\$244.00	0%	\$0.00
Special Assmnts- Tax Collector	\$125,998.00	\$114,356.00	\$11,642.00	\$125,998.00	0%	\$488,839.80
Special Assmnts- Delinquent	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Discounts	-\$5,040.00	-\$4,331.00	\$0.00	-\$4,331.00	-14%	-\$19,553.59
<b>TOTAL REVENUES</b>	<b>\$120,958.00</b>	<b>\$117,040.00</b>	<b>\$11,642.00</b>	<b>\$128,682.00</b>	<b>6%</b>	<b>\$469,286.20</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	\$2,520.00	\$3,301.00	\$0.00	\$3,301.00	31%	\$9,776.80
<b>Total Administrative</b>	<b>\$2,520.00</b>	<b>\$3,301.00</b>	<b>\$0.00</b>	<b>\$3,301.00</b>	<b>31%</b>	<b>\$9,776.80</b>
<i>Reserves</i>						
Capital Reserve	\$69,375.00	\$2,000.00	\$67,375.00	\$69,375.00	0%	\$400,000.00
Reserve - Disaster Relief	\$49,063.00	\$0.00	\$49,063.00	\$49,063.00	0%	\$79,063.00
<b>Total Reserves</b>	<b>\$118,438.00</b>	<b>\$2,000.00</b>	<b>\$116,438.00</b>	<b>\$118,438.00</b>	<b>0%</b>	<b>\$479,063.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$120,958.00</b>	<b>\$5,301.00</b>	<b>\$116,438.00</b>	<b>\$121,739.00</b>	<b>1%</b>	<b>\$488,839.80</b>
Excess (deficiency) of revenues Over (under) expenditures	\$0.00	\$111,739.00	-\$104,796.00	\$6,943.00	0%	-\$19,553.59
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net change in fund balance		\$111,739.00	-\$104,796.00	\$6,943.00	0%	-\$19,553.59
<b>FUND BALANCE, BEGINNING</b>	<b>\$524,372.00</b>	<b>\$524,372.00</b>	<b>\$0.00</b>	<b>\$524,372.00</b>	<b>0%</b>	<b>\$531,315.00</b>
<b>FUND BALANCE, ENDING</b>	<b>\$524,372.00</b>	<b>\$636,111.00</b>	<b>-\$104,796.00</b>	<b>\$531,315.00</b>	<b>1%</b>	<b>\$511,761.41</b>

**Budget Narrative**  
Fiscal Year 2027

**REVENUES**

**Interest-Investments**

The District earns interest on the monthly average collected balance for their Custody account.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES**

**Administrative**

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Manatee County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 3% of the anticipated assessment collections.

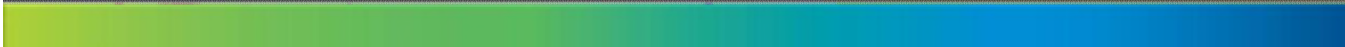
**Reserves**

**Capital Reserve**

This is for reserves allocated for future repair and maintenance of various capital improvement items around the District.

**Reserve – Disaster Relief**

This is for reserves allocated for future repair and replacement of items that may be needed after a disaster.



**Heritage Harbour South**

Community Development District

**Debt Service Budget**

FY 2027



# Heritage Harbour South

## Community Development District

## Debt Service Fund

### Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget  
Series 2013 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
<b>REVENUES</b>						
Interest - Investments	\$0.00	\$10,989.00	\$0.00	\$10,989.00	0%	\$0.00
Special Assmnts- Tax Collector	\$541,009.00	\$491,022.00	\$49,987.00	\$541,009.00	0%	\$541,008.58
Special Assmnts- Prepayment	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Discounts	-\$21,641.00	-\$18,598.00	\$0.00	-\$18,598.00	-14%	-\$21,640.34
<b>TOTAL REVENUES</b>	<b>\$519,368.00</b>	<b>\$483,413.00</b>	<b>\$49,987.00</b>	<b>\$533,400.00</b>	<b>3%</b>	<b>\$519,368.23</b>
<b>EXPENDITURES</b>						
<i>Debt Service</i>						
Misc-Assessmnt Collection Cost	\$10,820.00	\$14,173.00	\$0.00	\$14,173.00	31%	\$10,820.17
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>Total Debt Service</b>	<b>\$10,820.00</b>	<b>\$14,173.00</b>	<b>\$0.00</b>	<b>\$14,173.00</b>	<b>31%</b>	<b>\$10,820.17</b>
<i>Debt Service</i>						
Principal Debt Retirement	\$325,000.00	\$0.00	\$325,000.00	\$325,000.00	0%	\$340,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest Expense	\$201,812.00	\$92,106.00	\$109,706.00	\$201,812.00	0%	\$168,525.32
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>Total Debt Service</b>	<b>\$526,812.00</b>	<b>\$92,106.00</b>	<b>\$434,706.00</b>	<b>\$526,812.00</b>	<b>0%</b>	<b>\$508,525.32</b>
<b>TOTAL EXPENDITURES</b>	<b>\$537,632.00</b>	<b>\$106,279.00</b>	<b>\$434,706.00</b>	<b>\$540,985.00</b>		<b>\$519,345.49</b>
Excess (deficiency) of revenues						
Over (under) expenditures	-\$18,264.00	\$377,134.00	-\$384,719.00	-\$7,585.00	-58%	\$22.74
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net change in fund balance		\$377,134.00	-\$384,719.00	-\$7,585.00	0%	\$22.74
<b>FUND BALANCE, BEGINNING</b>		\$0.00	\$0.00	\$0.00	0%	-\$7,585.00
<b>FUND BALANCE, ENDING</b>	<b>\$0.00</b>	<b>\$377,134.00</b>	<b>-\$384,719.00</b>	<b>-\$7,585.00</b>	0%	<b>-\$7,562.26</b>
<b>PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT</b>						
	11/1/2024	11/1/2025	11/1/2026			11/1/2027
Series 2013 Bonds	\$3,485,000.00	\$3,210,000.00	\$2,920,000.00			\$2,615,000.00

**Heritage Harbour South**  
Community Development District

*Debt Service Fund*

**Summary of Revenues Expenditures and Changes in Fund Balance**  
Fiscal Year 2027 Budget  
Series 2015 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/(-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
<b>REVENUES</b>						
Interest - Investments	\$0.00	\$2,850.00	\$0.00	\$2,850.00	0%	\$0.00
Special Assmnts- Tax Collector	\$132,575.00	\$257.00	\$132,318.00	\$132,575.00	0%	\$132,575.10
Special Assmnts- Discounts	-\$5,303.00	-\$4,558.00	\$0.00	-\$4,558.00	-14%	-\$5,303.00
Interest - Tax Collector	\$0.00	\$120,326.00	\$0.00	\$120,326.00	0%	\$0.00
<b>TOTAL REVENUES</b>	<b>\$127,272.00</b>	<b>\$118,875.00</b>	<b>\$132,318.00</b>	<b>\$251,193.00</b>	<b>97%</b>	<b>\$127,272.10</b>
<b>EXPENDITURES</b>						
<i>Debt Service</i>						
Misc-Assessmnt Collection Cost	\$2,652.00	\$2,652.00	\$0.00	\$2,652.00	0%	\$2,651.50
<b>Total Debt Service</b>	<b>\$2,652.00</b>	<b>\$2,652.00</b>	<b>\$0.00</b>	<b>\$2,652.00</b>	<b>0%</b>	<b>\$2,651.50</b>
<i>Debt Service</i>						
Principal Prepayments	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Principal Debt Retirement	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00	0%	\$85,000.00
Interest Expense Series	\$38,335.00	\$19,325.00	\$19,010.00	\$38,335.00	0%	\$35,060.28
<b>Total Debt Service</b>	<b>\$123,335.00</b>	<b>\$19,325.00</b>	<b>\$104,010.00</b>	<b>\$123,335.00</b>	<b>0%</b>	<b>\$120,060.28</b>
<b>TOTAL EXPENDITURES</b>	<b>\$125,987.00</b>	<b>\$21,977.00</b>	<b>\$104,010.00</b>	<b>\$125,987.00</b>		<b>\$122,711.78</b>
Excess (deficiency) of revenues Over (under) expenditures	\$1,285.00	\$96,898.00	\$28,308.00	\$125,206.00	9644%	\$4,560.31
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net change in fund balance		\$96,898.00	\$28,308.00	\$125,206.00	0%	\$4,560.31
<b>FUND BALANCE, BEGINNING</b>		\$0.00	\$0.00	\$0.00	0%	\$125,206.00
<b>FUND BALANCE, ENDING</b>	<b>\$0.00</b>	<b>\$96,898.00</b>	<b>\$28,308.00</b>	<b>\$125,206.00</b>	0%	<b>\$129,766.31</b>
<b>PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT</b>						
	11/1/2024	11/1/2025	11/1/2026			11/1/2027
Series 2015 Bonds	\$1,075,000.00	\$995,000.00	\$910,000.00			\$825,000.00

**Budget Narrative**  
Fiscal Year 2027

**REVENUES**

**Interest-Investments**

The District earns interest on the monthly average collected balance for their Custody account.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES**

**Debt Service**

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Manatee County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 3% of the anticipated assessment collections.

**Principal Debt Retirement**

The district pays regular principal payments to annually to pay down/retire the debt.

**Interest Expense**

The District Pays interest Expenses on the debt twice a year.

**Series 2013A-1 Amortization Schedule**

<b>Period Ending</b>	<b>Principal</b>	<b>Annual Interest</b>	<b>Semi-Annual Interest</b>	<b>Debt Service</b>	<b>Outstanding Balance</b>
11/1/2013			\$71,501.65	\$71,501.65	\$5,915,000.00
5/1/2014	\$195,000.00	\$251,237.51	\$125,618.76	\$446,237.51	\$5,720,000.00
11/1/2014			\$125,618.76		\$5,720,000.00
5/1/2015	\$195,000.00	\$248,361.26	\$124,180.63	\$443,361.26	\$5,525,000.00
11/1/2015			\$124,180.63		\$5,525,000.00
5/1/2016	\$200,000.00	\$244,306.26	\$122,153.13	\$444,306.26	\$5,325,000.00
11/1/2016			\$122,153.13		\$5,325,000.00
5/1/2017	\$205,000.00	\$239,443.76	\$119,721.88	\$444,443.76	\$5,120,000.00
11/1/2017			\$119,721.88		\$5,120,000.00
5/1/2018	\$210,000.00	\$233,862.51	\$116,931.26	\$443,862.51	\$4,910,000.00
11/1/2018			\$116,931.26		\$4,910,000.00
5/1/2019	\$215,000.00	\$227,296.26	\$113,648.13	\$442,296.26	\$4,695,000.00
11/1/2019			\$113,648.13		\$4,695,000.00
5/1/2020	\$225,000.00	\$219,811.26	\$109,905.63	\$444,811.26	\$4,470,000.00
11/1/2020			\$109,905.63		\$4,470,000.00
5/1/2021	\$230,000.00	\$211,561.26	\$105,780.63	\$441,561.26	\$4,240,000.00
11/1/2021			\$105,780.63		\$4,240,000.00
5/1/2022	\$240,000.00	\$202,298.76	\$101,149.38	\$442,298.76	\$4,000,000.00
11/1/2022			\$101,149.38		\$4,000,000.00
5/1/2023	\$250,000.00	\$191,567.51	\$95,783.76	\$441,567.51	\$3,750,000.00
11/1/2023			\$95,783.76		\$3,750,000.00
5/1/2024	\$265,000.00	\$179,658.13	\$89,829.07	\$444,658.13	\$3,485,000.00
11/1/2024			\$89,829.07		\$3,485,000.00
5/1/2025	\$275,000.00	\$167,170.63	\$83,585.32	\$442,170.63	\$3,210,000.00
11/1/2025			\$83,585.32		\$3,210,000.00
5/1/2026	\$290,000.00	\$154,105.01	\$77,052.51	\$444,105.01	\$2,920,000.00
11/1/2026			\$77,052.51		\$2,920,000.00
5/1/2027	\$305,000.00	\$140,345.63	\$70,172.82	\$445,345.63	\$2,615,000.00
11/1/2027			\$70,172.82		\$2,615,000.00
5/1/2028	\$320,000.00	\$125,212.50	\$62,606.25	\$445,212.50	\$2,295,000.00
11/1/2028			\$62,606.25		\$2,295,000.00
5/1/2029	\$335,000.00	\$108,673.75	\$54,336.88	\$443,673.75	\$1,960,000.00
11/1/2029			\$54,336.88		\$1,960,000.00
5/1/2030	\$355,000.00	\$91,251.25	\$45,625.63	\$446,251.25	\$1,605,000.00
11/1/2030			\$45,625.63		\$1,605,000.00
5/1/2031	\$370,000.00	\$72,945.00	\$36,472.50	\$442,945.00	\$1,235,000.00
11/1/2031			\$36,472.50		\$1,235,000.00
5/1/2032	\$390,000.00	\$53,560.00	\$26,780.00	\$443,560.00	\$845,000.00
11/1/2032			\$26,780.00		\$845,000.00
5/1/2033	\$410,000.00	\$32,960.00	\$16,480.00	\$442,960.00	\$435,000.00
11/1/2033			\$16,480.00		\$435,000.00
5/1/2034	\$435,000.00	\$11,201.25	\$11,201.25	\$446,201.25	\$0.00
<b>Totals</b>	<b>\$5,915,000.00</b>		<b>\$3,478,331.15</b>	<b>\$9,393,331.15</b>	



**Heritage Harbour South**

Community Development District

**Supporting Budget Schedule**

FY 2027





**Scott Farrington**

Supervisor of Elections

**MAKE FREEDOM COUNT...  
REGISTER AND VOTE!**

Manatee County, Florida

April 17, 2026

Heritage Harbour South Community Development District  
Attn: Melissa Williams  
2005 Pan Am Cir., Ste 300  
Tampa, FL. 33607

Dear Ms. Yem:

We are in receipt of your request for the number of registered voters in the Heritage Harbour South Community Development District of April 15, 2026. According to our records, there were 2072 persons registered in the Heritage Harbour South Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Scott Farrington  
Supervisor of Elections

SF/sas

May 24, 2026

Alize Aninipot  
Inframark Community Management  
2005 Pan Am Circle Ste 300  
Tampa, FL 33607

Dear Ms. Aninipot,

After considerable reflection regarding personal and private matters, I have made the decision to resign from the Heritage Harbour South CDD Board, effective June 30, 2026.

With one current board member not seeking re-election this fall, I believe this is an appropriate time to facilitate a smooth transition and allow for the timely selection of my replacement, to fill out my remaining term, ensuring the Board maintains the quorum necessary to continue its important work.

I would be remiss if I did not express my sincere appreciation for the professionalism, dedication, and support provided by our management team. The same gratitude extends to my fellow Board members, with whom it has been an honor to serve.

I wish the Board, and all those who serve alongside it, continued success in serving our community with the dedication it deserves.

Sincerely,

A handwritten signature in black ink, appearing to read "Darnell Bacon". The signature is fluid and cursive, with the first name being more prominent.

Darnell Bacon  
Seat 4 Heritage Harbour South CDD

**RESOLUTION 2026-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING 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 redesignate the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF 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 Secretary.
- \_\_\_\_\_ is appointed Treasurer.
- \_\_\_\_\_ is appointed Assistant Treasurer.

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

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of June 2026.

**HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

**ATTEST:**

\_\_\_\_\_  
Secretary / Assistant Secretary

**HERITAGE HARBOUR SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

Melissa Marlin, CPA, Director

**DATE OF PROPOSAL:**

February 20, 2026

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# 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

February 20, 2026

Heritage Harbour South Community Development District  
Inframark  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Heritage Harbour South Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Heritage Harbour South Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Heritage Harbour South Community Development District  
February 20, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Melissa Marlin is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Heritage Harbour South Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

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

## PROFILE OF THE PROPOSER

### Description and History of Audit Firm

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## Professional Staff Resources (Continued)

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Heritage Harbour South Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

## Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**References

Florida Green Finance Authority  
 Jeff Walker, Special District Services  
 (561) 630-4922

Gateway Services Community  
 Development District  
 Stephen Bloom, Inframark LLC  
 (954) 753-5841

South Village Community Development District  
 Darrin Mossing, Governmental Management  
 Services LLC  
 (407) 841-5524

Clearwater Cay Community  
 Development District  
 Cal Teague, Premier District Management  
 (239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development  
 District

Beacon Lakes Community  
 Development District

Alta Lakes Community Development  
 District

Beaumont Community Development  
 District

Amelia Concourse Community  
 Development District

Bella Collina Community Development  
 District

Amelia Walk Community  
 Development District

Bonnet Creek Community  
 Development District

Aqua One Community Development  
 District

Buckeye Park Community  
 Development District

Arborwood Community Development  
 District

Candler Hills East Community  
 Development District

Arlington Ridge Community  
 Development District

Cedar Hammock Community  
 Development District

Bartram Springs Community  
 Development District

Central Lake Community  
 Development District

Baytree Community Development  
 District

Channing Park Community  
 Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida  
 Early Learning Coalition, Inc.  
 Gateway Services Community Development District  
 Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
 Martin  
 Okeechobee  
 Palm Beach

Municipalities

City of Port St. Lucie  
 City of Vero Beach  
 Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
 Boggy Creek Community Development District  
 Capron Trail Community Development District  
 Celebration Pointe Community Development District  
 Coquina Water Control District  
 Diamond Hill Community Development District  
 Dovera Community Development District  
 Durbin Crossing Community Development District  
 Golden Lakes Community Development District  
 Lakewood Ranch Community Development District  
 Martin Soil and Water Conservation District  
 Meadow Pointe III Community Development District  
 Myrtle Creek Community Development District  
 St. Lucie County – Fort Pierce Fire District  
 The Crossings at Fleming Island  
 St. Lucie West Services District  
 Indian River County Mosquito Control District  
 St. John's Water Control District  
 Westchase and Westchase East Community Development Districts  
 Pier Park Community Development District  
 Verandahs Community Development District  
 Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
 Indian River Community College  
 Okeechobee County District School Board  
 St. Lucie County District School Board  
 Indian River School District – Internal Accounts

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie  
 County Board of County Commissioners)  
 Florida School for Boys at Okeechobee  
 Indian River Community College Crime Laboratory  
 Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,400 for the years ending September 30, 2026 and 2027, \$3,550 for the year ending September 30, 2028 and \$3,675 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Heritage Harbour South Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Heritage Harbour South Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 31 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Director – 14 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Director – 12 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker, CPA**

Director – 10 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

#### **Professional Experience**

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Director – 12 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

#### **Professional Experience**

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 34 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

#### **Counties:**

St. Lucie County

#### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
 Country Club of Mount Dora Community Development District  
 Fiddler's Creek Community Development District #1 and #2  
 Indigo Community Development District  
 North Springs Improvement District  
 Renaissance Commons Community Development District  
 St. Lucie West Services District  
 Stonybrook Community Development District  
 Summerville Community Development District  
 Terracina Community Development District  
 Thousand Oaks Community Development District  
 Tree Island Estates Community Development District  
 Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
 Hibiscus Children's Foundation, Inc.  
 Hope Rural School, Inc.  
 Maritime and Yachting Museum of Florida, Inc.  
 Tykes and Teens, Inc.  
 United Way of Martin County, Inc.  
 Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Senior Accountant – 14 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Manager – 11 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Tifanee Terrell, CPA**

Senior Accountant – 5 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Senior Accountant – 4 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Katie Gifford**

Staff Accountant – 2 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Rayna Zicari**

Staff Accountant – 2 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Deandre McFadden**

Staff Accountant – 1 year

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



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DGPerry.com

## Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

