



*Heritage Harbour South
Community Development
District*

**July 7, 2026
Audit Agenda**

Heritage Harbour South Community Development District

Board of Supervisors

Philip Frankel, Chair
Vacant, Vice Chair
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, July 7, 2026, at 5:00 p.m.

The Regular Meeting of the **Heritage Harbour South Community Development District** will be held on Tuesday, July 7, 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=jNs4ZK6zDrQ7c5Fxl>

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. SPECIAL BUSINESS

- A. Consideration of Helen Carlson Resume
- B. Oath of Office Page 4
- C. Consideration of Resolution 2026-03, Designating Officers of the District Page 5

5. BUSINESS ADMINISTRATION

- A. Consideration of Minutes from the Audit Committee Meeting held June 2, 2026 Page 6
- B. Consideration of Minutes from the Regular Meeting held June 2, 2026 Page 8

6. STAFF REPORTS

- A. District Accountant
 - i. Review of May 2026 Financials Page 12
 - ii. Review of Fiscal Year 2025 Audit Report..... Page 53
- B. District Counsel
 - i. Update Regarding Ownership and Maintenance Responsibilities

C. District Engineer

i. Update on Drain Safety Enhancements

D. District Manager

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

OATH OF OFFICE

(Art. II. § 5(b), Fla. Const.)

STATE OF FLORIDA

County of _____

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

(Name of Office)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words "so help me God." See § 92.52, Fla. Stat.]

Signature

(Affix Seal Below)

Sworn to and subscribed before me by means of ____ physical presence
Or ____ online notarization this ____ day of _____, 20____.

Signature of Officer Administering Oath or of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public

Personally Known or Produced Identification

Type of Identification Produced _____

ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home Office

Street or Post Office Box

Print Name

City, State, Zip Code

Signature

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 Chair.
- Section 2. _____ is appointed Vice Chair.
- 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 7th day of July 2026.

**HERITAGE HARBOUR SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

Chair/ Vice Chair

ATTEST:

Secretary / Assistant Secretary

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

The Heritage Harbour South Community Development District audit meeting of the Board of Supervisors was held on Tuesday, June 2, 2026, and called to order at 5:00 p.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, Chair
- Darnell Bacon Board Supervisor, Vice Chair
- Kevin Kruckeberg Board Supervisor, Asst. Secretary
- Mike Neville Board Supervisor, Asst. Secretary

Also present, either in person or via Zoom Video Communications, were:

- Alize Aninipot District Manager, Inframark
- Andy Cohen District Counsel, PCMF & J, P.A.
- Rick Schappacher District Engineer, Schappacher Engineering, LLC
- Residents and Members of the Public

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS Call to Order and Roll Call

Ms. Aninipot called the meeting to order at 5:00 p.m. A quorum was established.

SECOND ORDER OF BUSINESS Business Items

A. Presentation of Auditor Selection Evaluation Criteria

Ms. Aninipot presented the Auditor Selection Evaluation Criteria to the Board.

B. Presentation of Grau & Associates Audit Proposal

Ms. Aninipot presented the Grau & Associates Audit Proposal to the Board in the amount of \$22,000 over the next five (5) years.

C. Presentation of Berger Toombs Audit Proposal

Ms. Aninipot presented the Berger Toombs Audit Proposal to the Board in the amount of \$17,700 over the next five (5) years.

D. Presentation of Scoring Sheet for Auditing Services

The Board evaluated and scored each proposal. The total scores were 375 points for Grau & Associates and 395 points for Berger, Toombs, Elam, Gaines & Frank.

On MOTION by Mr. Frankel, seconded by Mr. Bacon, with all in favor, the Board ranked Berger, Toombs, Elam, Gaines & Frank as the top-rated firm and awarded the auditing services contract to the firm. (4-0)

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40
41
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43 **THIRD ORDER OF BUSINESS**

Adjournment

44 On MOTION by Mr. Frankel, seconded by Mr. Bacon, with all in favor, the meeting was adjourned
45 at 5:06 p.m. (4-0)

46

47

48

49

50 _____
Secretary / Assistant Secretary

Chair / Vice Chair

1 **MINUTES OF MEETING**
2 **HERITAGE HARBOUR SOUTH**
3 **COMMUNITY DEVELOPMENT DISTRICT**
4

5 The Heritage Harbour South Community Development District regular meeting of the Board of
6 Supervisors was held on Tuesday, June 2, 2026, and called to order at 5:00 p.m. at the Stoneybrook
7 Recreation Center, located at 200 Golden Harbour Trail, Bradenton, FL 34212.
8

9 Present and constituting a quorum were:

10 Philip Frankel	Board Supervisor, Chair
11 Darnell Bacon	Board Supervisor, Vice Chair
12 Kevin Kruckeberg	Board Supervisor, Asst. Secretary
13 Mike Neville	Board Supervisor, Asst. Secretary

14
15 Also present, either in person or via Zoom Video Communications, were:

16 Alize Aninipot	District Manager, Inframark
17 Andy Cohen	District Counsel, PCMF & J, P.A.
18 Rick Schappacher	District Engineer, Schappacher Engineering, LLC
19 Residents and Members of the Public	

20
21 *This is not a certified or verbatim transcript but rather represents the context and summary of the*
22 *meeting. The full meeting is available in audio format upon request. Contact the District Office*
23 *for any related costs for an audio copy.*
24

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

26 Ms. Aninipot called the meeting to order at 5:00 p.m. A quorum was established.

27 **SECOND ORDER OF BUSINESS** **Approval of the Agenda**

28 The Board considered the agenda, including the amendment to move Agenda Items 7A-C before
29 6A-C.

On MOTION by Mr. Neville, seconded by Mr. Frankel, with all in favor, the Board approved the agenda as amended, moving Agenda Items 7A-C before 6A-C. (4-0)

30
31 **THIRD ORDER OF BUSINESS** **Public Comments**

32 A resident inquired whether the road repair project would be included in the Fiscal Year
33 2027 budget. The Board confirmed that the road repair project would be considered as part of the
34 Fiscal Year 2027 budget.

35 **FOURTH ORDER OF BUSINESS** **Business Administration**

36 **A. Consideration of Minutes from the Workshop Meeting held May 18, 2026**

On MOTION by Mr. Neville, seconded by Mr. Bacon, with all in favor, the Board approved the minutes from the Workshop Meeting held May 18, 2026. (4-0)

37
38 **FIFTH ORDER OF BUSINESS** **Staff Reports**

39 **A. District Accountant**

40 **i. Review of April 2026 Financials**
41

On MOTION by Mr. Neville, seconded by Mr. Kruckeberg, with all in favor, the Board accepted the April 2026 Financials. (4-0)

42

43 **B. District Counsel**

44 Mr. Cohen reported that there were no updates regarding the Boundary Agreement at this time.

45 Mr. Cohen noted that he spoke with Mary Hawk, District Counsel for the Master HOA, and
46 advised that the ownership and maintenance responsibilities between the Master HOA and the
47 District would be discussed at the Master HOA's next Board meeting in July.

48 **C. District Engineer**

49 Mr. Schappacher reported that the radar signs were relocated on June 2, 2026. Mr.
50 Schappacher also reported that all sidewalk panel repairs were expected to be completed by the
51 end of the week, with the overall project anticipated to be finalized during the week of June 8–
52 12, 2026. Discussion ensued regarding the drain gates along Heritage Isles and Stone Harbour
53 Loop. The Board directed Mr. Schappacher to implement enhanced safety measures at the drain
54 on Stone Harbour Loop and inspect the drain grate at 275 Heritage Isles.

55 **D. District Manager**

56 **i. District Manager Report**

57 Ms. Aninipot presented the District Manager's Report to the Board, including an update on
58 the FPL lighting. Ms. Aninipot reported that Owens Electric restored approximately 85% of the
59 streetlights along the entrance corridor near State Road 64. Ms. Aninipot reported that FPL
60 confirmed power was being delivered to the meter and that its equipment was functioning
61 properly. Ms. Aninipot further reported that Owens Electric verified power was present on the
62 Association's side of the meter. Based on these findings, FPL determined that the issue resided
63 within the community-owned electrical system rather than FPL's infrastructure. Accordingly, any
64 necessary repairs would be the responsibility of the Association's electrical contractor.

65 **ii. Consideration of Resolution 2026-02, Approving the Fiscal Year 2027 Proposed**
66 **Budget and Setting a Public Hearing**

On MOTION by Mr. Frankel, seconded by Mr. Kruckeberg, with all in favor, the Board adopted Resolution 2026-02, approving the Fiscal Year 2027 Proposed Budget and setting a public hearing for August 4, 2026, at 5:00 p.m. (4-0)

67

68 **iii. Announcing the Number of Qualified Registered Voters in the District**

69 Ms. Aninipot stated for the record that the number of qualified registered voters in the District
70 was 2,772.

71 **SEVENTH ORDER OF BUSINESS** **HOA Updates**

72 **A. Heritage Harbour South Master HOA**

73 There were no updates at this time.

74 **B. Stoneybrook HOA**

75 There were no updates at this time.

76 **C. Golf Course Villas Update**

77 There were no updates at this time.

78 **SIXTH ORDER OF BUSINESS Business Items**

79 **A. Consideration of Darnell Bacon Resignation Letter for Seat #4**

80 Discussion ensued. Mr. Bacon stated that he would revise the effective date of his resignation
81 from June 30, 2026, to effective immediately. Mr. Bacon expressed his appreciation to the staff and
82 the Board of Supervisors.

On MOTION by Mr. Frankel, seconded by Mr. Kruckeberg, with Mr. Bacon abstaining, the Board accepted Mr. Bacon's resignation from Seat #4, effective immediately. (3-0)

83
84 Ms. Anipot noted that Ms. Davis submitted a letter of resignation for Seat #5, dated June 2,
85 2026, effective immediately, and expressed her interest, subject to Board approval, in being appointed
86 to Seat #4.

87 Mr. Neville requested clarification as to whether the action was permissible. Mr. Cohen advised
88 that this was not unusual, had been done in other districts, and that the Board could proceed if it chose
89 to accept the resignation for Seat #5.

On MOTION by Mr. Kruckeberg, seconded by Mr. Frankel, with all in favor, the Board accepted Ms. Davis' resignation from Seat #5 and appointed Ms. Davis to Seat #4. (3-0)

90
91 **B. Consideration of Resolution 2026-03, Redesignating Officers**

92 This item was tabled to the next meeting. It was stated for the record that the Board was actively
93 accepting resumes to fill the vacant Seat #5.

94 **C. Acceptance of Audit Committee Recommendation**

On MOTION by Mr. Frankel, seconded by Mr. Kruckeberg, with all in favor, the Board accepted the Audit Committee's recommendation and awarded the auditing services contract to Berger, Toombs, Elam, Gaines & Frank in the amount of \$17,700 for the next five (5) years. (3-0)

95
96 **EIGHTH ORDER OF BUSINESS Board of Supervisors Requests and Comments**

97 A question was raised regarding the District's ownership and maintenance responsibilities for
98 the streetlights.

99 The Board requested that Mr. Abel provide FWU with poles for the installation of "No Fishing"
100 and "No Trespassing" signs and coordinate with the Sheriff's Office to establish a protocol for
101 reporting illegal fishing and trespassing.

102

103

104

105

106 **NINTH ORDER OF BUSINESS**

Adjournment

107 On MOTION by Mr. Frankel, seconded by Mr. Kruckeberg, with all in favor, the meeting was
108 adjourned at 6:03 p.m. (3-0)

109

110

111 _____
Secretary / Assistant Secretary

Chair / Vice Chair

*Heritage Harbour South
Community
Development
District*

Financial Report

May 31, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

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HERITAGE HARBOUR SOUTH

Community Development District

Financial Statements

(Unaudited)

May 31, 2026

Balance Sheet
May 31, 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
ASSETS							
Cash - Checking Account	\$ 663,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,082
Due From Other Funds	-	269,966	18,359	4,452	-	-	292,777
Investments:							
Money Market Account	685,472	-	-	-	-	-	685,472
Custody	-	371,573	-	-	-	-	371,573
Interest Fund (A-1)	-	-	8	-	-	-	8
Interest Fund (A-2)	-	-	1	-	-	-	1
Prepayment Account	-	-	-	1,415	-	-	1,415
Principal Fund (A-1)	-	-	5	-	-	-	5
Reserve Fund	-	-	-	30,421	-	-	30,421
Reserve Fund (A-1)	-	-	224,458	-	-	-	224,458
Reserve Fund (A-2)	-	-	29,173	-	-	-	29,173
Revenue Fund	-	-	-	84,819	-	-	84,819
Revenue Fund (A-1)	-	-	303,085	-	-	-	303,085
Sinking Fund (A-2)	-	-	3	-	-	-	3
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
TOTAL ASSETS	\$ 1,348,874	\$ 642,539	\$ 575,092	\$ 121,107	\$ 31,766,126	\$ 4,595,000	\$ 39,048,738
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Payable	-	-	-	-	-	4,595,000	4,595,000
Due To Other Funds	276,147	-	-	-	-	-	276,147
TOTAL LIABILITIES	276,147	-	-	-	-	4,595,000	4,871,147
FUND BALANCES							
Nonspendable:							
Prepaid Items	320	1,000	-	-	-	-	1,320
Restricted for:							
Debt Service	-	-	575,092	121,107	-	-	696,199
Assigned to:							
Operating Reserves	89,652	52,740	-	-	-	-	142,392
Reserves - Capital Projects	-	186,662	-	-	-	-	186,662
Reserves - Disaster Relief	-	75,000	-	-	-	-	75,000
Unassigned:	982,755	327,137	-	-	31,766,126	-	33,076,018
TOTAL FUND BALANCES	\$ 1,072,727	\$ 642,539	\$ 575,092	\$ 121,107	\$ 31,766,126	\$ -	\$ 34,177,591
TOTAL LIABILITIES & FUND BALANCES	\$ 1,348,874	\$ 642,539	\$ 575,092	\$ 121,107	\$ 31,766,126	\$ 4,595,000	\$ 39,048,738

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 15,435	\$ 15,435	0.00%
Interest - Tax Collector	-	-	830	830	0.00%
Special Assmnts- Tax Collector	356,043	356,043	335,562	(20,481)	94.25%
Special Assmnts- Other	17,506	17,506	16,499	(1,007)	94.25%
Special Assmnts- Discounts	(14,942)	(14,942)	(12,935)	2,007	86.57%
TOTAL REVENUES	358,607	358,607	355,391	(3,216)	99.10%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	12,000	8,000	6,600	1,400	55.00%
FICA Taxes	200	133	92	41	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	27,000	21,241	5,759	52.45%
District Engineer	37,000	24,667	15,582	9,085	42.11%
District Manager	58,968	39,312	39,312	-	66.67%
Auditing Services	3,405	3,405	-	3,405	0.00%
Website Hosting/Email services	3,934	2,623	986	1,637	25.06%
Miscellaneous Mailings	250	167	9	158	3.60%
Public Officials Insurance	4,085	4,085	4,081	4	99.90%
Legal Advertising	1,000	150	457	(307)	45.70%
Miscellaneous Services	1,900	1,267	1,035	232	54.47%
Misc-Assessment Collection Cost	7,471	7,471	10,174	(2,703)	136.18%
Dues, Licenses, Subscriptions	175	175	175	-	100.00%
Total Administration	184,988	130,055	109,227	20,828	59.05%
Other Physical Environment					
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	667	-	667	0.00%
Total Other Physical Environment	34,754	34,421	17,143	17,278	49.33%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Road and Street Facilities</u>					
R&M-Sidewalks	31,000	20,667	18,175	2,492	58.63%
Roadway Repair & Maintenance	27,100	18,067	14,766	3,301	54.49%
R&M-Pressure Washing	19,000	14,250	-	14,250	0.00%
Street Sign Repairs/Replacements	10,000	6,667	1,339	5,328	13.39%
Guard & Gate Facility Maintenance	500	375	-	375	0.00%
Total Road and Street Facilities	87,600	60,026	34,280	25,746	39.13%
<u>Reserves</u>					
Misc-Contingency	51,265	-	10,605	(10,605)	20.69%
Total Reserves	51,265	-	10,605	(10,605)	20.69%
TOTAL EXPENDITURES & RESERVES	358,607	224,502	171,255	53,247	47.76%
Excess (deficiency) of revenues Over (under) expenditures	-	134,105	184,136	50,031	0.00%
Net change in fund balance	\$ -	\$ 134,105	\$ 184,136	\$ 50,031	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	888,591	888,591	888,591		
FUND BALANCE, ENDING	\$ 888,591	\$ 1,022,696	\$ 1,072,727		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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>
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 8,932	\$ 8,932	0.00%
Interest - Tax Collector	-	-	280	280	0.00%
Special Assmnts- Tax Collector	125,998	125,998	118,750	(7,248)	94.25%
Special Assmnts- Discounts	(5,040)	(5,040)	(4,363)	677	86.57%
TOTAL REVENUES	120,958	120,958	123,599	2,641	102.18%
EXPENDITURES					
Administration					
Misc-Assessment Collection Cost	2,520	2,520	3,432	(912)	136.19%
Total Administration	2,520	2,520	3,432	(912)	136.19%
Reserves					
Capital Reserve	69,375	-	2,000	(2,000)	2.88%
Reserve - Disaster Relief	49,063	-	-	-	0.00%
Total Reserves	118,438	-	2,000	(2,000)	1.69%
TOTAL EXPENDITURES & RESERVES	120,958	2,520	5,432	(2,912)	4.49%
Excess (deficiency) of revenues Over (under) expenditures	-	118,438	118,167	(271)	0.00%
Net change in fund balance	\$ -	\$ 118,438	\$ 118,167	\$ (271)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	524,372	524,372	524,372		
FUND BALANCE, ENDING	\$ 524,372	\$ 642,810	\$ 642,539		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 16,556	\$ 16,556	0.00%
Interest - Tax Collector	-	-	1,240	1,240	0.00%
Special Assmnts- Tax Collector	541,009	541,009	509,887	(31,122)	94.25%
Special Assmnts- Discounts	(21,641)	(21,641)	(18,733)	2,908	86.56%
TOTAL REVENUES	519,368	519,368	508,950	(10,418)	97.99%
EXPENDITURES					
Administration					
Misc-Assessment Collection Cost	10,820	10,820	14,735	(3,915)	136.18%
Total Administration	10,820	10,820	14,735	(3,915)	136.18%
Debt Service					
Principal Debt Retirement	325,000	325,000	325,000	-	100.00%
Interest Expense	201,812	201,812	184,211	17,601	91.28%
Total Debt Service	526,812	526,812	509,211	17,601	96.66%
TOTAL EXPENDITURES	537,632	537,632	523,946	13,686	97.45%
Excess (deficiency) of revenues Over (under) expenditures	(18,264)	(18,264)	(14,996)	3,268	82.11%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(18,264)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(18,264)	-	-	-	0.00%
Net change in fund balance	\$ (18,264)	\$ (18,264)	\$ (14,996)	\$ 3,268	82.11%
FUND BALANCE, BEGINNING (OCT 1, 2025)	590,088	590,088	590,088		
FUND BALANCE, ENDING	\$ 571,824	\$ 571,824	\$ 575,092		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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>
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 4,096	\$ 4,096	0.00%
Interest - Tax Collector	-	-	257	257	0.00%
Special Assmnts- Tax Collector	132,575	132,575	124,949	(7,626)	94.25%
Special Assmnts- Discounts	(5,303)	(5,303)	(4,591)	712	86.57%
TOTAL REVENUES	127,272	127,272	124,711	(2,561)	97.99%
<u>EXPENDITURES</u>					
<u>Administration</u>					
Misc-Assessment Collection Cost	2,652	2,652	3,611	(959)	136.16%
Total Administration	2,652	2,652	3,611	(959)	136.16%
<u>Debt Service</u>					
Principal Debt Retirement	85,000	85,000	85,000	-	100.00%
Interest Expense	38,335	38,335	38,335	-	100.00%
Total Debt Service	123,335	123,335	123,335	-	100.00%
TOTAL EXPENDITURES	125,987	125,987	126,946	(959)	100.76%
Excess (deficiency) of revenues Over (under) expenditures	1,285	1,285	(2,235)	(3,520)	-173.93%
<u>OTHER FINANCING SOURCES (USES)</u>					
Contribution to (Use of) Fund Balance	1,285	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	1,285	-	-	-	0.00%
Net change in fund balance	\$ 1,285	\$ 1,285	\$ (2,235)	\$ (3,520)	-173.93%
FUND BALANCE, BEGINNING (OCT 1, 2025)	123,342	123,342	123,342		
FUND BALANCE, ENDING	\$ 124,627	\$ 124,627	\$ 121,107		

Notes to the Financial Statements
May 31, 2026

Financial Overview / Highlights

- ▶ Total General Fund revenues are at approximately 99.1% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 47.8% of the Annual Budget.

Balance Sheet

Account Name	YTD Actual	Explanation
Assets		
Due from Other Funds	285,439	Due to Reserve fund and Debt Service Series.
Prepaid Items	1,320	Cloud storage for 2027.
Liabilities		
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
General Fund 001				
Revenues				
Interest Income-Investments	-	15,435	N/A	Interest earned on investments from Money Market account.
Special Assess-Tax Coll-Gen Fund	356,043	335,562	94.25%	Collections were at 93.67% at this time last year.
Special Assess-Tax Coll-GC Villas	17,506	16,499	94.25%	Collections were at 93.67% at this time last year.
Expenditures				
<u>Administrative</u>				
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	10,174	136.18%	Budgeted too low, will correct next year.
Dues, Licenses, Subscriptions	175	175	100.00%	District filing fee paid for year.
<u>Other Physical Environment</u>				
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.

Notes to the Financial Statements
May 31, 2026

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
Expenditures (con't)				
<u>Road and Street Facilities</u>				
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.
Reserve Fund 005				
Revenues				
Interest Income-Investments	-	8,932	N/A	Interest earned on Custody trust account.
Special Assessments-Tax Collector	125,998	118,750	94.25%	Collections were at 93.67% at this time last year.
Expenditures				
<u>Administrative</u>				
Assessment Collection Costs	2,520	3,432	136.19%	Budgeted too low, will correct next year.
Debt Service - Series 2013				
Revenues				
Interest Income-Investments	-	16,556	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	541,009	509,887	94.25%	Collections were at 93.67% at this time last year.
Expenditures				
<u>Administrative</u>				
Assessment Collection Costs	10,820	14,735	136.18%	Budgeted too low, will correct next year.
<u>Debt Service</u>				
Principal Debt Retirement	325,000	325,000	100.00%	Next payment will be made in May.
Interest Expense	201,812	184,211	91.28%	Next payment will be made in May.
Debt Service - Series 2015				
Revenues				
Interest Income-Investments	-	4,096	N/A	Interest earned on trust accounts.
Special Assessments-Tax Collector	132,575	124,949	94.25%	Collections were at 93.67% at this time last year.

Notes to the Financial Statements
May 31, 2026

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
Expenditures (con't)				
<u>Administrative</u>				
Assessment Collection Costs	2,652	3,611	136.16%	Budgeted too low, will correct next year.
<u>Debt Service</u>				
Principal Debt Retirement	85,000	85,000	100.00%	Next payment will be made in May.
Interest Expense	38,335	38,335	100.00%	Next payment will be made in May.

HERITAGE HARBOUR SOUTH

Community Development District

Supporting Schedules

May 31, 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
Assessments Levied				\$1,173,131	\$356,043	\$17,506	\$125,998	\$541,009	\$132,575
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
05/27/26	10,433	-	323	10,756	3,264	161	1,155	4,960	1,215
TOTAL	\$ 1,033,075	\$ 40,621	\$ 31,951	\$ 1,105,647	\$ 335,562	\$ 16,499	\$ 118,750	\$ 509,887	\$ 124,949
% COLLECTED				94.25%	94.25%	94.25%	94.25%	94.25%	94.25%
TOTAL OUTSTANDING				\$ 67,484	\$ 20,481	\$ 1,007	\$ 7,248	\$ 31,121	\$ 7,626

HERITAGE HARBOUR SOUTH

Community Development District

**Cash and Investment Balances
May 31, 2026**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND			
Operating Account - Business Checking	BankUnited	0.00%	\$ 663,082
Money Market Account	BankUnited	3.35%	\$ 685,472
Reserve Custody Account	US Bank	3.50%	\$ 371,573
Series 2013 A1 Interest	WellsFargo Trust	3.50%	\$ 8
Series 2013 A2 Interest	WellsFargo Trust	3.50%	\$ 1
Series 2013 A1 Principal	WellsFargo Trust	3.50%	\$ 5
Series 2013 A1 Reserve	WellsFargo Trust	3.50%	\$ 224,458
Series 2013 A2 Reserve	WellsFargo Trust	3.50%	\$ 29,173
Series 2013 A1/A2 Revenue	WellsFargo Trust	3.50%	\$ 303,085
Series 2013 A1 Sinking	WellsFargo Trust	3.50%	\$ -
Series 2013 A2 Sinking	WellsFargo Trust	3.50%	\$ 3
		Subtotal	\$ 556,733
Series 2015 Prepayment	US Bank	3.50%	\$ 1,415
Series 2015 Reserve	US Bank	3.50%	\$ 30,421
Series 2015 Revenue	US Bank	3.50%	\$ 84,819
		Subtotal	\$ 116,654
		Grand Total	\$ 2,393,514

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 05/01/2026 to 05/31/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	100147	05/01/26	BUSINESS OBSERVER INC	26-00664M	4/24/26 Legal Ad for Budget Workshop 5/18/26	Legal Ad for Budget Workshop 5/18/26	548002-51301	\$56.88
001	100148	05/21/26	SCHAPPACHER ENGINEERING LLC	3036	April 2026 District Engineer	District Engineer	531147-51301	\$1,732.50
001	100149	05/21/26	STONEBROOK AT HERITAGE	05122026	5/12/26 May 2026 Meeting Room Rental	MAY 2026 MEETING ROOM RENTAL	549001-51301	\$100.00
001	100150	05/21/26	PERSSON,COHEN,MOONEY,FERNANDEZ & JACKSON. P.A.	6967	April 2026 Legal Services	District Counsel	531146-51301	\$3,456.50
001	100151	05/21/26	INFRAMARK LLC	178514	May 2026 Admin Fees - District management	May 2025 District Management Fees	531150-51301	\$4,914.00
001	100152	05/28/26	BUSINESS OBSERVER INC	26-00779M	5/15/26 Notice of Proposal Review Committee Meeting June 2nd, 2026	5/15/26 Notice of Proposal Review Committee Meeting	548002-51301	\$67.81
001	100152	05/28/26	BUSINESS OBSERVER INC	26-00821M	5/22/26 Notice of Qualifying Period for BOS	Legal Advertising	548002-51301	\$54.69
001	100153	05/28/26	STONEBROOK AT HERITAGE HARBOUR	05182026	MAY 2026 MEETING ROOM RENTAL	Miscellaneous Services	549001-51301	\$100.00
001	15152	05/14/26	KEVIN E. KRUCKEBERG - REIMBURSEMENT	KK042926-REIMB	4 Hour Ethic Training Reimbursement	Misc-Contingency	549900-58200	\$79.00
Fund Total								\$10,561.38
DEBT SERVICE FUND SERIES 2013 - 200								
200	15154	05/26/26	HERITAGE HARBOUR SOUTH c/o WELLS FARGO	DSXFR 051926	XFR FY 2026 SPECIAL ASSESSMENTS-S2013	Xr FY 2026 SPECIAL ASSESSMNTS RECEIVED	131000	\$13,356.95
Fund Total								\$13,356.95
DEBT SERVICE FUND SERIES 2015 - 201								
201	15153	05/26/26	HERITAGE HARBOUR SOUTH C/O U.S BANK	DSXFR 051926	Xfr FY 2026 Special Assessments received	Due From Other Funds	131000	\$3,273.15
Fund Total								\$3,273.15
Total Checks Paid								\$27,191.48

Business Observer

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

INVOICE

Legal Advertising

Invoice # 26-00664M

Date 04/24/2026

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 # 26-00664M Notice of Public Board Workshop RE: Meeting on May 18, 2026 at 10:00am Published: 4/24/2026	\$56.88
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Important Message

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

Paid	()
Total	\$56.88

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.

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Sarasota, FL 34236
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INVOICE

Legal Advertising

**Notice of Public Board Workshop
Heritage Harbour South Community Development District**

The Heritage Harbour South Community Development District will hold a Budget Workshop on Monday, May 18, 2026, at 10:00 a.m., at the Stoneybrook Recreation Center, located at 200 Golden Harbour Trail, Bradenton, Florida 34212.

There may be occasions when one or more Supervisors will participate by telephone. At the above location, there 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 this meeting is asked to advise the District Office at (813) 382-7355, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or 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 the appeal is to be based.

Alize Aninipot
District Manager
April 24, 2026

26-00664M

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.

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INVOICE

Legal Advertising

Invoice # 26-00779M

Date 05/15/2026

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 # 26-00779M Notice of Proposal Review Committee Meeting RE: Meeting on June 2, 2026 at 5:00pm Published: 5/15/2026	\$67.81
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Paid	()
Total	\$67.81

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INVOICE

Legal Advertising

NOTICE OF PROPOSAL REVIEW COMMITTEE MEETING HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of Heritage Harbour South Community Development District will hold their regular meeting on Tuesday, June 2, 2026, at 5:00 p.m., at the Stoneybrook recreation Center, 200 Golden Harbour Trail, Bradenton, Florida 34212. **There will be an Audit Committee meeting at 5:00 p.m., prior to the onset of the Board of Supervisors' meeting.** The Audit Committee will review, discuss and evaluate the proposals submitted in response to the RFP for Audit Services.

The meeting is open to the public and will be conducted in accordance with 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.

District Manager
Alize Aninipot
May 15, 2026

26-00779M

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.

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Business Observer

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Sarasota, FL 34236
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INVOICE

Legal Advertising

Invoice # 26-00821M

Date 05/22/2026

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 # 26-00821M Notice of Qualifying Period for Candidates RE: Heritage Harbour South CDD Published: 5/22/2026	\$54.69
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Paid	()
Total	\$54.69

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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.

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

INVOICE

Legal Advertising

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT.

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Heritage Harbour South Community Development District ("District") will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Manatee County Supervisor of Elections located at 600 301 Blvd W, Bradenton, Florida 34205 Ph: (941) 741-3823. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and the District, and who is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Heritage Harbour South Community Development District has two (2) seats up for election, specifically seats 3 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Manatee County Supervisor of Elections.
May 22, 2026

26-00821M

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.

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INVOICE

2002 West Grand Parkway North
 Suite 100
 Katy, TX 77449

INVOICE#

178514

DATE

5/1/2026

BILL TO

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

CUSTOMER ID

C4958

NET TERMS

Due On Receipt

PO#

DUE DATE

5/1/2026

Services provided for the Month of: May 2026

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administrative Fees	1	Ea	4,914.00		4,914.00
Subtotal					4,914.00

Subtotal	\$4,914.00
Tax	\$0.00
Total Due	\$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.

CHECK REQUEST FORM
Heritage Harbor CDD

Date: 4/29/2026

Invoice Number: 042926

Payable To: Kevin Kruckeberg
Mailing Address: 330 Fairway Isles Ln

Check amount: \$79.00

Please cut check from Acct.

Check description/reason: 4-Hour Ethics Training Reimbursement

Coding: 549900-58200-5000 Misc- Contingency

Mailing instructions: 330 Fairway Isles Ln

Due Date for Check: 4/29/2026

Requested By: Kevin Kruckeberg

Authorized By: Alize Aninipot



Kevin Kruckeberg <kkruckeberg999@gmail.com>

Thank you for paying your FSU invoice

1 message

noreply@cashnet.fsu.edu <noreply@cashnet.fsu.edu>
 To: kkruckeberg999@gmail.com

Fri, Nov 28, 2025 at 12:07 PM

Florida Institute of Government at Florida State University

Thank you for making your payment! Please retain a copy of this receipt for future reference. Please note that this charge will appear on your card statement as "Florida State Univ".

For questions about your registration or payment, please contact info@iog.fsu.edu (850)645-6700.

Transaction fees (also known as service charges or convenience fees) assessed at the time of payment are non-refundable. For questions about refund eligibility or to request a refund, contact info@iog.fsu.edu or call (850) 645-6700.

On-Demand Online Training Purchases: Please follow the link(s) below to begin your course. If you have not already, you will be required to create a user account on our new Online Learning Platform. You will have 45 days from the date you begin to complete your course. A certificate will be made available upon completion of this course.

For support, please contact elarning@iog.fsu.edu.

Live Webinar Purchases: We will contact you soon to provide the login instructions and any additional information related to your webinar. For support, please contact elarning@iog.fsu.edu.

In-Person Event Purchases: No further action is required at this time. We will contact you with additional details regarding your event registration as needed. For support, please contact info@iog.fsu.edu.

Receipt Number: 1476133
 Customer: Kruckeberg, Kevin
 eMarket Payments
 Date: 11/28/2025

Description	Amount
4-Hour Ethics Course 2025 Kevin Kruckeberg 4-Hour Ethics Course 2025 Please select URL below and follow the instructions to begin your training. https://elarning.iog.fsu.edu/ enroll/3196798?price_id=4082507	\$79.00
Total	\$79.00
Payments Received	Amount
FSU eMarket Credit Card American Express XXXXXXXXXXXX4008 Authorization # 202683	\$79.00
Total	\$79.00

Thank you for the payment.



Student: Kevin Kruckeberg

School: Florida Institute of Government

Course: Florida Ethics, Public Records & Sunshine Law 2025

Certificate ID: x0opaqurt1

Issued: 2026-02-23

Expires: No expiry date



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

INVOICE

Invoice # 6967
Date: 05/04/2026
Due On: 06/04/2026

Heritage Harbour South Community Development District
inframarkcms@payableslockbox.com

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$0.00	+ \$3,456.50) - (\$0.00	\$3,456.50

HHSOUTH

Heritage Harbour South Community Development District

Type	Timekeeper	Date	Notes	Quantity	Rate	Total
Service	AHC	04/02/2026	Review response from golf course re: drainage report.	0.25	\$310.00	\$77.50
Service	AHC	04/03/2026	Review and reply to e-mail from attorney Featherstone re: Stoneybrook Quit Claim Deed.	0.25	\$310.00	\$77.50
Service	AHC	04/06/2026	Tele-conv. with Chair and review issues re: irrigation water.	0.50	\$310.00	\$155.00
Service	AHC	04/07/2026	Review and reply to e-mails re: Mutual Aid Agreement. Tele-conv. with Chair re: irrigation issues. Exchange e-mails with HH North CDD counsel re: irrigation. Continued review of agenda package and final preparation for CDD meeting. Attend meeting.	4.25	\$310.00	\$1,317.50
Service	JB	04/08/2026	Meeting with atty. Cohen and begin review of easement rights for HHN irrigation.	0.30	\$155.00	\$46.50
Service	AHC	04/08/2026	Follow-up on action items from 4/7 CDD meeting. Exchange e-mails with Chair re: irrigation issues.	0.50	\$310.00	\$155.00
Service	JB	04/09/2026	Started research related to public utility easement over CDD and rights	1.50	\$155.00	\$232.50

associated with the easement.						
Service	AHC	04/09/2026	Multiple tele-conv. with Chair re: landscape maintenance/replacement issues.	0.25	\$310.00	\$77.50
Service	JB	04/10/2026	Continued research related to public utility easement and sent analysis to atty. Cohen for review.	0.50	\$155.00	\$77.50
Service	AHC	04/10/2026	Tele-conv. with Chairman re: landscape replacement issues and review Master HOA Maintenance Agreement. Review research regarding easements for HH North irrigation piping and forward information to Chair for review.	0.75	\$310.00	\$232.50
Service	AHC	04/13/2026	Tele-conv. with Chair and e-mail Board and management re: HHN use of CDD South right of way.	0.25	\$310.00	\$77.50
Service	AHC	04/14/2026	Tele-conv. with Chairman. Review e-mails and issues regarding HHN pipes in CDD South right of way.	0.50	\$310.00	\$155.00
Service	AHC	04/15/2026	Tele-conv. with Chair re: irrigation issues.	0.25	\$310.00	\$77.50
Service	AHC	04/16/2026	Tele-conv. with Chair. Draft correspondence to Master Association counsel re: landscape replacement. Copy correspondence to Board and management.	0.50	\$310.00	\$155.00
Service	AHC	04/17/2026	Brief tele-conv. with Chair. Exchange e-mails with HHN counsel re: survey pipes.	0.25	\$310.00	\$77.50
Service	AHC	04/21/2026	Brief tele-conv. with Chairman and e-mail Mark Bruce re: roadway damages.	0.25	\$310.00	\$77.50
Service	AHC	04/23/2026	Exchange e-mails re: trip/fall claim. Review e-mails re: Villas irrigation cut and roadway repairs. Review e-mail from HH Master counsel re: bush replacement.	0.25	\$310.00	\$77.50
Service	AHC	04/27/2026	Tele-conv. with Chair. Tele-conv. with Master Association landscaper and exchange e-mails re: dead viburnum. Review e-mails re: roadway damage from irrigation line cut and forward to Villas developer.	0.50	\$310.00	\$155.00
Service	AHC	04/29/2026	Initial review of agenda package for 5/5 CDD meeting.	0.25	\$310.00	\$77.50

Service	AHC	04/30/2026	Review and reply to e-mails re: questions concerning landscape costs along Lighthouse Drive.	0.25	\$310.00	\$77.50
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Subtotal **\$3,456.50**

Total **\$3,456.50**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6967	06/04/2026	\$3,456.50	\$0.00	\$3,456.50

Outstanding Balance **\$3,456.50**

Total Amount Outstanding **\$3,456.50**

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.

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

Date	Invoice #
5/7/2026	3036

Bill To
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	
4/1/2026	Scan and file SWFWMD documents. Coordinate with CDD manager for signage repairs and vendors.	0.5	165.00	82.50	
4/7/2026	Discussion with CDD chairperson regarding agenda items, prep work for CDD meeting.	0.75	165.00	123.75	
4/8/2026	Coordinate with CDD manager for sign repair vendor.	0.25	165.00	41.25	
4/9/2026	Discussion with CDD chairperson regarding dead vegetation at Lighthouse Cove. Check files and review ownership maps, sent to chairperson.	0.5	165.00	82.50	
4/21/2026	Site review to check on signage, depressions in River Heritage Blvd., central ditch drainage, drainage concerns on Stone Harbour Loop and seal coating along Stone Harbour Loop.	2.25	165.00	371.25	
4/22/2026	Prepare photo summary reports for depression on River Heritage Blvd and seal coating on Stone Harbour Loop, send to team. Prepare photo summary of central ditch.	1.25	165.00	206.25	
4/24/2026	Prepare photo summary reports and maps for drainage deficiencies at wetland ZZZ and central ditch.	1	165.00	165.00	
4/29/2026	Coordinate with vendor regarding sidewalk repairs, follow up with CDD manager and CDD chairperson on vandalism to sidewalk at 7124 Montauk Pt. Prepare photo summary report for drainage deficiencies and for central ditch, forward to CDD manager and Master.	2	165.00	330.00	
4/30/2026	Site review to check on deteriorated grate at 275 Heritage Isles Way, prepare photo summary and send to vendor for replacement. Download and log photos.	2	165.00	330.00	
Please make checks payable to Schappacher Engineering Thank you for your business!			Total	\$1,732.50	

Heritage Harbour Billing Summary

Schappacher Engineering, LLC

Date	General District Svcs, CDD Mtgs	Community Signage & Striping	Radar Signs	Sidewalk & Roadway Review & Repairs	Irrigation System	Annual Site Reviews	Storm Water System Inspection & Repairs	Golf Villas	Lighthouse Cove Issues	Golf Course Assistance
4/1/2026							82.50			
4/7/2026	123.75									
4/8/2026		41.25								
4/9/2026									82.50	
4/21/2026		82.50		82.50			123.75	82.50		
4/22/2026				41.25			82.50	82.50		
4/24/2026							165.00			
4/29/2026				165.00			165.00			
4/30/2026							330.00			
Monthly Total	\$123.75	\$123.75	\$0.00	\$288.75	\$0.00	\$0.00	\$948.75	\$165.00	\$82.50	\$0.00
Annual Total	\$3,217.50	\$825.00	\$453.75	\$6,874.50	\$990.00	\$1,938.75	\$3,176.25	\$412.50	\$123.75	\$495.00



Stoneybrook
AT HERITAGE HARBOUR

**STONEBROOK AT
HERITAGE HARBOUR
HOA**

INVOICE

INVOICE # 05122026

DATE: 05/12/2026

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 – May 2026

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	May 2026 Meeting Room Rental	100.00	\$100.00
		SUBTOTAL	\$100.00
		SALES TAX	0
		TOTAL DUE	\$100.00

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



Stoneybrook
AT HERITAGE HARBOUR

**STONEBROOK AT
HERITAGE HARBOUR
HOA**

INVOICE

INVOICE # 05122026

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200 Golden Harbour Trail
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HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report
For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
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Department Name: Legislative (51101)

<i>GL Account: 511001 - P/R-Board of Supervisors</i>					<i>Beginning Balance:</i>	<i>\$0.00</i>
Purchase	10/7/2025	MN-100725-EFT	Vendor: MICHAEL J NEVILLE - EFT	BOARD 10/7/25	\$200.00	\$200.00
				BOARD 10/7/25		
Purchase	10/7/2025	PF-100725-EFT	Vendor: PHILIP I FRANKEL - EFT	BOARD 10/7/25	\$200.00	\$400.00
				BOARD 10/7/25		
JE	10/9/2025	ADP00019	Journal Entry	ADP JournalEntry 10/09/2025	\$400.00	\$800.00
Purchase	11/4/2025	MN-110425-EFT	Vendor: MICHAEL J NEVILLE - EFT	BOARD 11/04/25	\$200.00	\$1,000.00
				BOARD 11/04/25		
Purchase	11/4/2025	PF-110425-EFT	Vendor: PHILIP I FRANKEL - EFT	BOARD 11/04/25	\$200.00	\$1,200.00
				BOARD 11/04/25		
Purchase	11/4/2025	DB-110425-EFT	Vendor: DARNELL BACON -EFT	BOARD 11/04/25	\$200.00	\$1,400.00
				BOARD 11/04/25		
JE	11/6/2025	ADP00020	Journal Entry	ADP JournalEntry 11/06/2025	\$400.00	\$1,800.00
Purchase	12/2/2025	PF-120225-EFT	Vendor: PHILIP I FRANKEL - EFT	BOARD 12/2/25	\$200.00	\$2,000.00
				BOARD 12/2/25		
Purchase	12/2/2025	DB-120225-EFT	Vendor: DARNELL BACON -EFT	BOARD 12/2/25	\$200.00	\$2,200.00
				BOARD 12/2/25		
JE	12/4/2025	ADP00021	Journal Entry	ADP JournalEntry 12/04/2025	\$400.00	\$2,600.00
JE	2/5/2026	ADP00022	Journal Entry	ADP Journal Entry 02/03/26	\$800.00	\$3,400.00
JE	3/10/2026	ADP00023	Journal Entry	ADP Journal Entry 03/03/26	\$800.00	\$4,200.00
JE	4/9/2026	ADP00024	Journal Entry	ADP Journal Entry 04/09/26	\$1,000.00	\$5,200.00
JE	5/7/2026	ADP00025	Journal Entry	ADP Journal Entry 05/07/26	\$600.00	\$5,800.00
JE	5/20/2026	ADP00026	Journal Entry	ADP Journal Entry 05/20/26	\$800.00	\$6,600.00
				Ending Balance:	6600	\$6,600.00

<i>GL Account: 521001 - FICA Taxes</i>					<i>Beginning Balance:</i>	<i>\$0.00</i>
JE	10/9/2025	ADP00019	Journal Entry	ADP JournalEntry 10/09/2025	\$30.60	\$30.60
JE	11/6/2025	ADP00020	Journal Entry	ADP JournalEntry 11/06/2025	\$30.60	\$61.20
JE	12/4/2025	ADP00021	Journal Entry	ADP JournalEntry 12/04/2025	\$30.60	\$91.80
				Ending Balance:	91.8	\$91.80

Department Name: Financial and Administrative (51301)

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
GL Account: 531045 - ProfServ-Trustee Fees					Beginning Balance:	\$0.00
JE	10/1/2025	7869440	Journal Entry	SERIES 2015 TRUSTEE FEES 08/01/25-07/31/26	\$3,232.50	\$3,232.50
Purchase	11/1/2025	7978292	Vendor: US BANK	TRUSTEE FEES-CUSTODY ACCT 11/01/25-10/31/26	\$1,000.00	\$4,232.50
JE	1/1/2026	2459484	Journal Entry	SERIES 2013 A1/A2 TRUSTEE FEES 07/19/25-07/18/26	\$5,250.00	\$9,482.50
Ending Balance:					9482.5	\$9,482.50
GL Account: 531146 - District Counsel					Beginning Balance:	\$0.00
Purchase	11/30/2025	6535	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JAI	LEGAL SERVICES 11/25	\$2,769.73	\$2,769.73
JE	11/30/2025	5535	Journal Entry	LEGAL SERVICES 11/25	(\$2,769.73)	\$0.00
Purchase	2/3/2026	6695	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JAI	LEGAL SERVICES 01/26	\$2,402.50	\$2,402.50
JE	2/3/2026	6695	Journal Entry	LEGAL SERVICES 01/26	(\$2,402.50)	\$0.00
Purchase	5/4/2026	6967	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JAI	April 2026 Legal Services APRIL 2026 LEGAL SERVICES	\$3,456.50	\$3,456.50
Ending Balance:					3456.5	\$3,456.50
GL Account: 531147 - District Engineer					Beginning Balance:	\$0.00
Purchase	5/11/2026	3036	Vendor: SCHAPPACHER ENGINEERING LLC	April 2026 District Engineer April 2026 District Engineer	\$1,732.50	\$1,732.50
Ending Balance:					1732.5	\$1,732.50
GL Account: 531150 - District Manager					Beginning Balance:	\$0.00
Purchase	10/8/2025	160705	Vendor: INFRAMARK LLC	OCT25 MANAGEMENT SERVICES	\$4,914.00	\$4,914.00
Purchase	11/11/2025	163586	Vendor: INFRAMARK LLC	NOV25 MANAGEMENT SERVICES	\$4,914.00	\$9,828.00
Purchase	12/1/2025	165712	Vendor: INFRAMARK LLC	DEC25 MANAGEMENT SERVICES	\$4,914.00	\$14,742.00
Purchase	1/2/2026	167835	Vendor: INFRAMARK LLC	JAN26 MANAGEMENT SERVICES	\$4,914.00	\$19,656.00
Purchase	2/1/2026	170683	Vendor: INFRAMARK LLC	FEB26 MANAGEMENT SERVICES	\$4,914.00	\$24,570.00
Purchase	3/1/2026	173081	Vendor: INFRAMARK LLC	MAR26 MANAGEMENT SERVICES	\$4,914.00	\$29,484.00
Purchase	4/1/2026	175476	Vendor: INFRAMARK LLC	APR26 MANAGEMENT SERVICES	\$4,914.00	\$34,398.00
Purchase	5/1/2026	178514	Vendor: INFRAMARK LLC	May 2026 Admin Fees - District management May 2025 District Management Fees	\$4,914.00	\$39,312.00
Ending Balance:					39312	\$39,312.00
GL Account: 534369 - Website Hosting/Email services					Beginning Balance:	\$0.00

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
Purchase	12/1/2025	INV-SN-1163	Vendor: INNERSYNC	WEBSITE HOSTING-QUARTERLY	\$384.38	\$384.38
Purchase	12/1/2025	166691	Vendor: INFRAMARK LLC	NOV25 POSTAGE & BD MBR EMAIL SET UP	\$86.94	\$471.32
				MS365-BD MBR EMAIL SET UP		
Purchase	2/17/2026	171459	Vendor: INFRAMARK LLC	JAN26 POSTAGE & BD MBR EMAIL MS 365	\$43.47	\$514.79
Purchase	3/1/2026	INV-SN-1309	Vendor: INNERSYNC	WEBSITE HOSTING-QUARTERLY	\$384.38	\$899.17
Purchase	4/20/2026	177137	Vendor: INFRAMARK LLC	MAR26 POSTAGE & BD MBR EMAIL MS 365MS O365 FOR BOARD MBRS/POSTAGE	\$86.94	\$986.11
				Ending Balance:	986.11	\$986.11

GL Account: 541030 - Miscellaneous Mailings					Beginning Balance:	\$0.00
Purchase	11/1/2025	164545	Vendor: INFRAMARK LLC	OCT25 POSTAGE	\$2.96	\$2.96
Purchase	12/1/2025	166691	Vendor: INFRAMARK LLC	NOV25 POSTAGE & BD MBR EMAIL SET UP	\$1.48	\$4.44
Purchase	1/1/2026	169031	Vendor: INFRAMARK LLC	DEC25 POSTAGE	\$1.48	\$5.92
Purchase	2/17/2026	171459	Vendor: INFRAMARK LLC	JAN26 POSTAGE & BD MBR EMAIL MS 365	\$2.22	\$8.14
Purchase	4/20/2026	177137	Vendor: INFRAMARK LLC	MAR26 POSTAGE & BD MBR EMAIL MS 365MS O365 FOR BOARD MBRS/POSTAGE	\$0.74	\$8.88
				Ending Balance:	8.88	\$8.88

GL Account: 545008 - Public Officials Insurance					Beginning Balance:	\$0.00
Purchase	10/1/2025	28975-1	Vendor: EGIS INSURANCE ADVISORS	INSURANCE POLICY 10/01/25-10/01/26	\$4,081.00	\$4,081.00
				Public Officials Insurance		
				Ending Balance:	4081	\$4,081.00

GL Account: 548002 - Legal Advertising					Beginning Balance:	\$0.00
JE	10/1/2025	25-01704M	Journal Entry	NOTICE OF MEETINGS FY 2026	\$70.00	\$70.00
Purchase	1/23/2026	26-00119M	Vendor: BUSINESS OBSERVER INC	NOTICE BOS MTG/AUDIT REVIEW COMM MTG	\$67.81	\$137.81
Purchase	2/13/2026	26-00252M	Vendor: BUSINESS OBSERVER INC	RFP FOR ANNUAL AUDIT SERVICES	\$67.81	\$205.62
Purchase	3/20/2026	26-00417M	Vendor: BUSINESS OBSERVER INC	NOTICE OF BOS/AUDIT REV MTG 04/07/26	\$72.19	\$277.81
Purchase	4/23/2026	26-00664M	Vendor: BUSINESS OBSERVER INC	4/24/26 Legal Ad for Budget Workshop 5/18/26	\$56.88	\$334.69
				Legal Ad for Budget Workshop 5/18/26		
Purchase	5/17/2026	26-00779M	Vendor: BUSINESS OBSERVER INC	5/15/26 Notice of Proposal Review Committee Meeting June 2nd, 2026	\$67.81	\$402.50
				5/15/26 Notice of Proposal Review Committee Meeting		
Purchase	5/21/2026	26-00821M	Vendor: BUSINESS OBSERVER INC	5/22/26 Notice of Qualifying Period for BOS	\$54.69	\$457.19
				5/22/26 Notice of Qualifying Period for BOS		
				Ending Balance:	457.19	\$457.19

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
GL Account: 549001 - Miscellaneous Services					Beginning Balance:	\$0.00
JE	10/1/2025	ACCRUE	Journal Entry	ACCR SEPT 2025 MEETING ROOM RENTAL	(\$100.00)	(\$100.00)
JE	10/6/2025	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$50.40	(\$49.60)
Purchase	10/20/2025	10202025	Vendor: STONEYBROOK AT HERITAGE HARBOUR	SEPT 2025 & OCT 2025 MEETING ROOM RENTAL	\$100.00	\$50.40
Purchase	10/20/2025	10202025	Vendor: STONEYBROOK AT HERITAGE HARBOUR	SEPT 2025 & OCT 2025 MEETING ROOM RENTAL	\$100.00	\$150.40
Purchase	11/13/2025	1113025	Vendor: STONEYBROOK AT HERITAGE HARBOUR	NOV 2025 MEETING ROOM RENTAL	\$100.00	\$250.40
JE	12/1/2025	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$25.40	\$275.80
JE	1/5/2026	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$77.55	\$353.35
JE	1/31/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	\$300.00	\$653.35
JE	2/1/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	(\$300.00)	\$353.35
Purchase	2/1/2026	1202025	Vendor: STONEYBROOK AT HERITAGE HARBOUR	DEC 2025 MEETING ROOM RENTAL	\$100.00	\$453.35
Purchase	2/12/2026	00212026	Vendor: STONEYBROOK AT HERITAGE HARBOUR	FEB 2026 MEETING ROOM RENTAL	\$100.00	\$553.35
Purchase	3/3/2026	03032026	Vendor: STONEYBROOK AT HERITAGE HARBOUR	MAR 2026 MEETING ROOM RENTAL	\$100.00	\$653.35
JE	3/20/2026	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$20.00	\$673.35
JE	4/6/2026	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$30.80	\$704.15
Purchase	4/7/2026	04072026	Vendor: STONEYBROOK AT HERITAGE HARBOUR	APR 2026 MEETING ROOM RENTAL	\$100.00	\$804.15
JE	5/4/2026	ADP PR FEE	Journal Entry	ADP Payroll Fees	\$30.80	\$834.95
Purchase	5/12/2026	05122026	Vendor: STONEYBROOK AT HERITAGE	5/12/26 May 2026 Meeting Room Rental	\$100.00	\$934.95
				MAY 2026 MEETING ROOM RENTAL		
Purchase	5/18/2026	05182026	Vendor: STONEYBROOK AT HERITAGE HARBOUR	MAY 2026 MEETING ROOM RENTAL	\$100.00	\$1,034.95
				Ending Balance:	1034.95	\$1,034.95
GL Account: 549070 - Misc-Assessment Collection Cost					Beginning Balance:	\$0.00
JE	11/25/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$141.40	\$141.40
JE	11/25/2025	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$6.95	\$148.35
JE	12/10/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$1,077.14	\$1,225.49
JE	12/10/2025	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$52.96	\$1,278.45
JE	12/16/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$1,550.00	\$2,828.45
JE	12/16/2025	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$76.21	\$2,904.66
JE	12/31/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$5,612.67	\$8,517.33
JE	12/31/2025	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$275.97	\$8,793.30
JE	1/12/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$391.81	\$9,185.11
JE	1/12/2026	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$19.27	\$9,204.38
JE	2/25/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$161.29	\$9,365.67
JE	2/25/2026	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$7.93	\$9,373.60
JE	3/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$392.89	\$9,766.49
JE	3/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$19.32	\$9,785.81

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
JE	4/29/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$271.87	\$10,057.68
JE	4/29/2026	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$13.37	\$10,071.05
JE	5/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$97.93	\$10,168.98
JE	5/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector-GC Villas	\$4.82	\$10,173.80
Ending Balance:					10173.8	\$10,173.80

GL Account: 549900 - Misc-Contingency					Beginning Balance:	\$0.00
JE	1/31/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	\$300.00	\$300.00
JE	1/31/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	(\$300.00)	\$0.00
JE	2/1/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	(\$300.00)	(\$300.00)
JE	2/1/2026	ACCRUE	Journal Entry	Accrue Dec25 and Jan26 Expenses	\$300.00	\$0.00
Ending Balance:					0	\$0.00

GL Account: 554020 - Dues, Licenses, Subscriptions					Beginning Balance:	\$0.00
Purchase	10/8/2025	92698	Vendor: FLORIDA COMMERCE	DISTRICT FILING FEE FY 2026	\$175.00	\$175.00
Ending Balance:					175	\$175.00

Department Name: Legal Counsel (51401)

GL Account: 531146 - District Counsel					Beginning Balance:	\$0.00
Purchase	10/31/2025	6473	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JA	LEGAL SERVICES 10/25	\$4,975.50	\$4,975.50
JE	11/30/2025	5535	Journal Entry	LEGAL SERVICES 11/25	\$2,769.73	\$7,745.23
Purchase	12/31/2025	6618	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JA	LEGAL SERVICE FOR 12/25	\$1,705.00	\$9,450.23
JE	1/31/2026	ACCRUE	Journal Entry	Accrue Jan26 Expenses	\$2,402.50	\$11,852.73
JE	2/1/2026	ACCRUE	Journal Entry	Accrue Jan26 Expenses	(\$2,402.50)	\$9,450.23
JE	2/3/2026	6695	Journal Entry	LEGAL SERVICES 01/26	\$2,402.50	\$11,852.73
Purchase	2/28/2026	6794	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JA	LEGAL SERVICE 02/26	\$4,071.44	\$15,924.17
Purchase	3/31/2026	6884	Vendor: PERSSON,COHEN,MOONEY,FERNANDEZ & JA	LEGAL SERVICES 03/26	\$1,860.00	\$17,784.17
Ending Balance:					17784.17	\$17,784.17

Department Name: Comprehensive Planning (51501)

GL Account: 531147 - District Engineer					Beginning Balance:	\$0.00
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HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
Purchase	10/31/2025	2955	Vendor: SCHAPPACHER ENGINEERING LLC	ENGINEERING SRVCS THRU 10/31/25	\$2,726.19	\$2,726.19
Purchase	11/30/2025	2970	Vendor: SCHAPPACHER ENGINEERING LLC	ENGINEERING SRVCS THRU 11/30/25	\$1,650.00	\$4,376.19
Purchase	1/6/2026	2986	Vendor: SCHAPPACHER ENGINEERING LLC	ENGINEERING SERVICES THRU 12/31/25	\$2,722.50	\$7,098.69
JE	1/31/2026	ACCRUE	Journal Entry	Accrue Jan26 Expenses	\$2,227.50	\$9,326.19
JE	2/1/2026	ACCRUE	Journal Entry	Accrue Jan26 Expenses	(\$2,227.50)	\$7,098.69
Purchase	2/5/2026	2999	Vendor: SCHAPPACHER ENGINEERING LLC	ENGINEERING SERVICES THRU 01/31/26	\$2,227.50	\$9,326.19
JE	2/28/2026	ACCRUE	Journal Entry	Accrue Feb26 Expenses	\$4,523.25	\$13,849.44
JE	3/1/2026	ACCRUE	Journal Entry	Accrue Feb26 Expenses	(\$4,523.25)	\$9,326.19
Purchase	3/2/2026	3011	Vendor: SCHAPPACHER ENGINEERING LLC	ENGINEERING SRVCS THRU 02/28/26	\$4,523.25	\$13,849.44
JE	3/31/2026	ACCRUE	Journal Entry	Accrue Mar26 Expenses	\$2,000.00	\$15,849.44
JE	4/1/2026	ACCRUE	Journal Entry	Accrue Mar26 Expenses	(\$2,000.00)	\$13,849.44
Ending Balance:					13849.44	\$13,849.44

Department Name: Other Physical Environment (53900)

GL Account: 545002 - Insurance - General Liability					Beginning Balance:	\$0.00
Purchase	10/1/2025	28975-1	Vendor: EGIS INSURANCE ADVISORS	INSURANCE POLICY 10/01/25-10/01/26	\$5,795.00	\$5,795.00
Ending Balance:					5795	\$5,795.00

GL Account: 545013 - Insurance - Crime					Beginning Balance:	\$0.00
JE	10/1/2025	28975-1	Journal Entry	INSURANCE POLICY 10/01/25-10/01/26	\$500.00	\$500.00
Ending Balance:					500	\$500.00

GL Account: 545015 - Property Insurance					Beginning Balance:	\$0.00
Purchase	10/1/2025	28975-1	Vendor: EGIS INSURANCE ADVISORS	INSURANCE POLICY 10/01/25-10/01/26	\$500.00	\$500.00
					Crime Insurance	
Purchase	10/1/2025	28975-1	Vendor: EGIS INSURANCE ADVISORS	INSURANCE POLICY 10/01/25-10/01/26	\$2,260.00	\$2,760.00
Purchase	10/1/2025	28975-1	Vendor: EGIS INSURANCE ADVISORS	INSURANCE POLICY 10/01/25-10/01/26	\$8,588.00	\$11,348.00
JE	10/1/2025	28975-1	Journal Entry	INSURANCE POLICY 10/01/25-10/01/26	(\$500.00)	\$10,848.00
Ending Balance:					10848	\$10,848.00

Department Name: Road and Street Facilities (54101)

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

GENERAL FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
GL Account: 546084 - R&M-Sidewalks					Beginning Balance:	\$0.00
Purchase	12/11/2025	5251	Vendor: PREMIER PRESSURE CLEANING LLC	PRESSURE CLEAN SIDEWALKS & CURBING YEAR 1 OF 3	\$18,175.44	\$18,175.44
				Ending Balance:	18175.44	\$18,175.44
GL Account: 546167 - Roadway Repair & Maintenance					Beginning Balance:	\$0.00
Purchase	2/1/2026	14122	Vendor: PFI-CON, LLC	SEALCOATING/STRIPING/CHG ORD 1 CO1-ADD RPM'S ON WHITE SKIP LINES	\$14,766.00	\$14,766.00
				Ending Balance:	14766	\$14,766.00
GL Account: 546491 - Street Sign Repairs/Replacements					Beginning Balance:	\$0.00
Purchase	11/7/2025	369763	Vendor: ARAMSCO INC	SPEED LIMIT 30 SIGNS/YELLOW MARKER SIGNS	\$1,069.50	\$1,069.50
Purchase	2/19/2026	373279	Vendor: ARAMSCO INC	SPEED BUMP SIGN & POST (2)	\$269.55	\$1,339.05
				Ending Balance:	1339.05	\$1,339.05
Department Name: Contingency (58200)						
GL Account: 549900 - Misc-Contingency					Beginning Balance:	\$0.00
Purchase	10/5/2025	10052025	Vendor: MIKE NEVILLE	REIMB-FASD ETHICS FOR SPECIAL DISTRICTS	\$79.00	\$79.00
Purchase	10/13/2025	153440	Vendor: BROWN'S TROPHIES	NAME TAGS	\$88.03	\$167.03
Purchase	11/10/2025	41	Vendor: ANJ EXCAVATION LLC	GRATE REPAIRS, SPLIT COST W/MASTER ASSOC	\$3,262.50	\$3,429.53
Purchase	2/1/2026	2581042D	Vendor: PFI-CON, LLC	PARKING LOT SEAL COATING-DEPOSIT	\$7,096.00	\$10,525.53
Purchase	4/29/2026	KK042926-REIMB	Vendor: KEVIN E. KRUCKEBERG - REIMBURSEMENT	4 Hour Ethic Training Reimbursement 4 Hour Ethic Training Reimbursement	\$79.00	\$10,604.53
				Ending Balance:	10604.53	\$10,604.53

HERITAGE HARBOUR SOUTH COMMUNITY DEVELOPMENT DISTRICT

General Ledger Detailed Report

For the Period(s) from Oct 01, 2025 to May 31, 2026

RESERVE FUND

Type	Date	Doc No.	Source Name	Reference Memo	Amount	Balance
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Department Name: Financial and Administrative (51301)

<i>GL Account: 549070 - Misc-Assessment Collection Cost</i>				<i>Beginning Balance:</i>	<i>\$0.00</i>	
JE	11/25/2025	TAX COLL		Manatee County Tax Collector	\$50.04	\$50.04
JE	12/10/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$381.18	\$431.22
JE	12/16/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$548.52	\$979.74
JE	12/31/2025	TAX COLL	Journal Entry	Manatee County Tax Collector	\$1,986.24	\$2,965.98
JE	1/12/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$138.65	\$3,104.63
JE	2/25/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$57.07	\$3,161.70
JE	3/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$139.03	\$3,300.73
JE	4/29/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$96.21	\$3,396.94
JE	5/27/2026	TAX COLL	Journal Entry	Manatee County Tax Collector	\$34.66	\$3,431.60
Ending Balance:					3431.6	\$3,431.60

Department Name: Contingency (58200)

<i>GL Account: 568018 - Capital Reserve</i>				<i>Beginning Balance:</i>	<i>\$0.00</i>	
Purchase	10/1/2025	SIN26928	Vendor: TRAFFIC LOGIX CORPORATION	CLOUD ACCESS FOR RADAR SIGNS FY 2026	\$1,000.00	\$1,000.00
Purchase	10/28/2025	SIN34556	Vendor: TRAFFIC LOGIX CORPORATION	CLOUD ACCESS FOR RADAR SIGNS FY 2026	\$1,000.00	\$2,000.00
Ending Balance:					2000	\$2,000.00

**Heritage Harbour South
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2025

Heritage Harbour South Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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Berger, Toombs, Elam, Gaines & Frank

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Heritage Harbour South Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Fort Pierce / Stuart

- 1 -

To the Board of Supervisors
Heritage Harbour South Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors
Heritage Harbour South Community Development District

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

June 26, 2026

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$14,233,379 (net position). Net investment in capital assets for the District was \$12,482,392. Restricted net position was \$338,024 and unrestricted net position was \$1,412,963.
- ◆ Governmental activities revenues totaled \$1,125,434 while governmental activities expenses totaled \$701,879.

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2025	2024
Current assets	\$ 1,394,863	\$ 1,196,562
Restricted assets	740,297	712,531
Capital assets	16,737,528	16,928,935
Total Assets	<u>18,872,688</u>	<u>18,838,028</u>
Deferred outflows of resources	<u>38,865</u>	<u>43,143</u>
Current liabilities	511,626	496,907
Non-current liabilities	4,166,548	4,574,440
Total Liabilities	<u>4,678,174</u>	<u>5,071,347</u>
Net Position		
Net investment in capital assets	12,482,392	12,295,185
Restricted	338,024	280,544
Unrestricted	1,412,963	1,234,095
Total Net Position	<u>\$ 14,233,379</u>	<u>\$ 13,809,824</u>

The increase in current and restricted assets is primarily the result of revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is related to depreciation in the current year.

The decrease in total liabilities is primarily the result of the principal payments on long-term debt in the current year.

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

	Change In Net Position	
	Governmental Activities	
	2025	2024
Program Revenues		
Charges for services	\$ 1,047,995	\$ 1,023,262
General Revenues		
Miscellaneous revenues	2,500	12,500
Investment income	74,939	75,684
Total Revenues	<u>1,125,434</u>	<u>1,111,446</u>
Expenses		
General government	152,637	170,504
Public safety	1,950	6,045
Physical environment	308,103	443,650
Transportation	-	109,581
Interest and other charges	239,189	256,529
Total Expenses	<u>701,879</u>	<u>986,309</u>
Change in Net Position	423,555	125,137
Net Position - Beginning of Year	<u>13,809,824</u>	<u>13,684,687</u>
Net Position - End of Year	<u>\$ 14,233,379</u>	<u>\$ 13,809,824</u>

The decrease in general government is primarily related to the decrease in legal expenses in the current year.

The decrease in physical environment and transportation is primarily related to less depreciation in the current year.

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024:

Description	Governmental Activities	
	2025	2024
Land	\$ 15,752,186	\$ 15,752,186
Buildings	1,926,276	1,926,276
Infrastructure	7,003,317	7,003,317
Improvements other than buildings	7,084,347	7,084,347
Less: accumulated depreciation	<u>(15,028,598)</u>	<u>(14,837,191)</u>
Governmental Activities Capital Assets	<u>\$ 16,737,528</u>	<u>\$ 16,928,935</u>

During the year depreciation was \$191,407.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less reserve and contingency expenditures than were anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In July 2013, the District issued \$5,915,000 Series 2013 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund the Series 2002A Capital Improvement Revenue Bonds. As of September 30, 2025, the balances outstanding for the Series 2013A-1 and 2013A-2 Bonds were \$3,210,000 and \$390,000, respectively.
- In July 2015, the District issued \$1,685,000 Series 2015 Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund the Series 2003 Capital Improvement Revenue Bonds. As of September 30, 2025, the balance outstanding was \$995,000.

**Heritage Harbour South Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Heritage Harbour South Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2026.

Request for Information

The financial report is designed to provide a general overview of Heritage Harbour South Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Heritage Harbour South Community Development District, Inframark, LLC, at 11555 Heron Bay Boulevard, Suite 201, Coral Springs, Florida 33076.

Heritage Harbour South Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 1,019,197
Investments	362,642
Due from other governments	9,307
Interest receivable	94
Prepaid expenses	3,623
Total Current Assets	1,394,863
Non-current Assets	
Restricted Assets	
Investments	740,297
Capital Assets, Not Being Depreciated	
Land	15,752,186
Capital Assets, Being Depreciated	
Buildings	1,926,276
Infrastructure	7,003,317
Improvements other than buildings	7,084,347
Less: accumulated depreciation	(15,028,598)
Total Non-current Assets	17,477,825
Total Assets	18,872,688
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	38,865
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	8,767
Bonds payable	410,000
Accrued interest	92,859
Total Current Liabilities	511,626
Non-current Liabilities	
Bonds payable, net	4,166,548
Total Liabilities	4,678,174
NET POSITION	
Net investment in capital assets	12,482,392
Restricted for debt service	338,024
Unrestricted	1,412,963
Total Net Position	\$ 14,233,379

See accompanying notes to financial statements.

Heritage Harbour South Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 1,019,197	\$ -	\$ 1,019,197
Investments	362,642	-	362,642
Due from other funds	26,867	-	26,867
Due from other governments	9,307	-	9,307
Interest receivable	94	-	94
Prepaid expenses	3,623	-	3,623
Restricted assets			
Investments	-	740,297	740,297
Total Assets	<u>\$ 1,421,730</u>	<u>\$ 740,297</u>	<u>\$ 2,162,027</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 8,767	\$ -	\$ 8,767
Due to other funds	-	26,867	26,867
Total Liabilities	<u>8,767</u>	<u>26,867</u>	<u>35,634</u>
FUND BALANCES			
Nonspendable			
Prepaid expenses	3,623	-	3,623
Restricted			
Debt service	-	713,430	713,430
Assigned			
Capital reserve	261,662	-	261,662
Operating reserves	95,600	-	95,600
Unassigned	1,052,078	-	1,052,078
Total Fund Balances	<u>1,412,963</u>	<u>713,430</u>	<u>2,126,393</u>
Total Liabilities and Fund Balances	<u>\$ 1,421,730</u>	<u>\$ 740,297</u>	<u>\$ 2,162,027</u>

See accompanying notes to financial statements.

**Heritage Harbour South Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025**

Total Governmental Fund Balances	\$ 2,126,393
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$15,752,186, buildings, \$1,926,276, infrastructure, \$7,003,317, improvements other than buildings, \$7,084,347, net of accumulated depreciation, \$(15,028,598), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	16,737,528
Deferred amount on refunding, net is not a current financial resource and therefore, is not reflected at the fund level. However, it is reflected as a deferred outflow of resources at the government-wide level.	38,865
Long-term liabilities, bonds payable, \$(4,595,000), net of bond discount, net, \$18,452, are not due and payable in the current period, and therefore, are not reported at the fund level.	(4,576,548)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(92,859)</u>
Net Position of Governmental Activities	<u><u>\$ 14,233,379</u></u>

See accompanying notes to financial statements.

Heritage Harbour South Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 409,094	\$ 638,901	\$ 1,047,995
Miscellaneous revenues	2,500	-	2,500
Investment income	38,557	36,382	74,939
	<u>450,151</u>	<u>675,283</u>	<u>1,125,434</u>
Total Revenues			
Expenditures			
Current			
General government	152,637	-	152,637
Public safety	1,950	-	1,950
Physical environment	119,025	-	119,025
Debt service			
Principal	-	385,000	385,000
Interest	-	240,147	240,147
	<u>273,612</u>	<u>625,147</u>	<u>898,759</u>
Total Expenditures			
Excess of revenues over/(under) expenditures	176,539	50,136	226,675
Other Financing Sources/(Uses)			
Insurance proceeds	2,329	-	2,329
Net change in fund balances	178,868	50,136	229,004
Fund Balances - Beginning of Year	<u>1,234,095</u>	<u>663,294</u>	<u>1,897,389</u>
Fund Balances - End of Year	<u>\$ 1,412,963</u>	<u>\$ 713,430</u>	<u>\$ 2,126,393</u>

See accompanying notes to financial statements.

Heritage Harbour South Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$	229,004
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(191,407)
Deferred amount on refunding is expensed at the fund level as other debt service costs in the year of refunding, however, at the government-wide level, it is treated as a deferred outflow of resources and amortized over the life of the debt. This is the current year amortization.		(4,278)
Repayments of bond principal are expenditures at the fund level, but the payment reduces long-term liabilities at the government-wide level.		385,000
Bond discounts on long term debt are reported as an other financing use at the fund level, however, they are netted against long term debt and amortized over the life of the bond at the government-wide level as interest. This is the current year interest.		(2,108)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the governmental funds level, interest expenditures are reported when due. This is the change in accrued interest in the current period.		7,344
Change in Net Position of Governmental Activities	\$	423,555

See accompanying notes to financial statements.

Heritage Harbour South Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 401,141	\$ 401,141	\$ 409,094	\$ 7,953
Miscellaneous revenues	-	-	2,500	2,500
Investment income	-	-	38,557	38,557
Total Revenues	<u>401,141</u>	<u>401,141</u>	<u>450,151</u>	<u>49,010</u>
Expenditures				
Current				
General government	154,479	154,479	152,637	1,842
Public safety	12,000	12,000	1,950	10,050
Physical environment	125,920	125,920	119,025	6,895
Capital outlay	90,000	90,000	-	90,000
Total Expenditures	<u>382,399</u>	<u>382,399</u>	<u>273,612</u>	<u>108,787</u>
Excess of revenues over/(under) expenditures	18,742	18,742	176,539	157,797
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	2,329	2,329
Net change in fund balances	18,742	18,742	178,868	160,126
Fund Balances - Beginning of Year	<u>1,209,783</u>	<u>1,209,783</u>	<u>1,234,095</u>	<u>24,312</u>
Fund Balances - End of Year	<u>\$ 1,228,525</u>	<u>\$ 1,228,525</u>	<u>\$ 1,412,963</u>	<u>\$ 184,438</u>

See accompanying notes to financial statements.

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

2. Measurement Focus and Basis of Accounting

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

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

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

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

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

b. Non-current Governmental Assets/Liabilities

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

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

a. Cash and Investments

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

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

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

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Net Position

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

c. Capital Assets

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

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

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

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

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

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

d. Deferred Outflows of Resources

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

e. Unamortized Bond Discount

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

f. Budgets

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

g. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes, regarding deposits and investments. As of September 30, 2025, the District's bank balance was \$1,023,363 and the carrying value was \$1,019,197. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2025, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Allspring Government Money Market Fund	43 Days*	\$ 585,485
US Bank Money Market	N/A	517,454
Total Investments		<u>\$ 1,102,939</u>

*Maturity is a weighted average maturity.

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

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

Based on the criteria in the preceding paragraph, the investments above are not subject to the fair value hierarchy.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investments in Allspring Government Money Market Fund were rated AAAM by Standard & Poor's. The investments in US Bank Money Market were not rated by Standard & Poor's.

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investments in the Allspring Government Money Market Fund represent 53%, and the investments in US Bank Money Market represent 47%, of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – SPECIAL ASSESSMENT REVENUES

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

Assessments for the 2024-2025 fiscal year were levied in August 2024.

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Disposals	Balance September 30, 2025
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 15,752,186	\$ -	\$ -	\$ 15,752,186
Capital assets, being depreciated:				
Building	1,926,276	-	-	1,926,276
Infrastructure	7,003,317	-	-	7,003,317
Improvements other than buildings	7,084,347	-	-	7,084,347
Total Capital Assets, Being Depreciated	<u>16,013,940</u>	<u>-</u>	<u>-</u>	<u>16,013,940</u>
Less accumulated depreciation for:				
Building	(1,926,276)	-	-	(1,926,276)
Infrastructure	(6,424,631)	(127,922)	-	(6,552,553)
Improvements other than buildings	(6,486,284)	(63,485)	-	(6,549,769)
Total Accumulated Depreciation	<u>(14,837,191)</u>	<u>(191,407)</u>	<u>-</u>	<u>(15,028,598)</u>
Total Capital Assets Depreciated, Net	<u>1,176,749</u>	<u>(191,407)</u>	<u>-</u>	<u>985,342</u>
Governmental Activities Capital Assets	<u>\$ 16,928,935</u>	<u>\$ (191,407)</u>	<u>\$ -</u>	<u>\$ 16,737,528</u>

Current year depreciation of \$191,407 was charged to physical environment.

NOTE E – LONG-TERM DEBT

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2025:

Long-term debt at October 1, 2024	\$ 4,980,000
Principal payments	<u>(385,000)</u>
Long-term debt at September 30, 2025	4,595,000
Less: bond discount, net	<u>(18,452)</u>
Long-term Debt, Net at September 30, 2025	<u>\$ 4,576,548</u>

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT (CONTINUED)

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

Capital Improvement Revenue Refunding Bonds

\$5,915,000 Series 2013A-1 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2014 maturing May 2034. Interest at various rates between 1.15% and 5.15% is due May and November beginning November 2013. Current portion is \$290,000. \$ 3,210,000

\$665,000 Series 2013A-2 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2014 maturing May 2034. Interest at a rate of 6.00% is due May and November beginning November 2013. Current portion is \$35,000. 390,000

\$1,685,000 Series 2015 Capital Improvement Revenue Refunding Bonds are due in annual principal installments beginning May 2016 maturing May 2035. Interest at an interest rate of 3.80% is due May and November beginning November 2015. Current portion is \$85,000. 995,000

Bond payable 4,595,000

Less: bond discount, net (18,452)

Bond Payable, Net at September 30, 2025 \$ 4,576,548

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 410,000	\$ 222,546	\$ 632,546
2027	425,000	203,759	628,759
2028	450,000	184,365	634,365
2029	470,000	162,250	632,250
2030	490,000	139,273	629,273
2031-2035	<u>2,350,000</u>	<u>307,292</u>	<u>2,657,292</u>
Totals	<u>\$ 4,595,000</u>	<u>\$ 1,219,485</u>	<u>\$ 5,814,485</u>

Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants

Capital Improvement Revenue Refunding Bonds

Significant Bond Provisions

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

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

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

Depository Funds

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

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

**Heritage Harbour South Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants (Continued)

Capital Improvement Revenue Refunding Bonds (Continued)

The following is a schedule of required reserve balances as of September 30, 2025:

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

NOTE F – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There have been no claims or settled claims from these risks over the past three years.

NOTE G – INTERFUND BALANCES

Interfund balances at September 30, 2025, consisted of the following:

<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	Debt Service Fund
	\$ 26,867

Interfund balances are associated with the timing of collections and remittances of special assessments.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Heritage Harbour South Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Heritage Harbour South Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Heritage Harbour South Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Heritage Harbour South Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



To the Board of Supervisors
Heritage Harbour South Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Berger Toombs Elam Gaines & Frank".

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

June 26, 2026



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of Heritage Harbour South Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 26, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 26, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors
Heritage Harbour South Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Heritage Harbour South Community Development District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Heritage Harbour South Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Heritage Harbour South Community Development District. It is management's responsibility to monitor Heritage Harbour South Community Development District's financial condition; and our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Heritage Harbour South Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 0
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 8
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$101,899.49
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget. See page 16 of annual financial report.



To the Board of Supervisors
Heritage Harbour South Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Heritage Harbour South Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:
\$164.11 – \$318.72 for the General Fund and \$227.92 – \$915.58 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: \$1,104,918.36
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$3,600,000 Series 2013, due May 1, 2034 and \$995,000 Series 2015, due May 2035. See Note E for additional details.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines + Frank*

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

June 26, 2026



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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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

We have examined Heritage Harbour South Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for Heritage Harbour South Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Heritage Harbour South Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Heritage Harbour South Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Heritage Harbour South Community Development District's compliance with the specified requirements.

In our opinion, Heritage Harbour South Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

*Berger Toombs Elam
Gaines + Frank*

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

June 26, 2026