

**Heritage Lake Park
Community Development District**

**August 1, 2022
Meeting**

AGENDA PACKAGE

Communications Media Technology Via Zoom

Meeting ID #:

Meeting URL:

<https://zoom.us/j/94537394539?pwd=R0UwMWdqaE9iNGFiS2F0ZjVmMU9rUT09>

Call-In #: 1-929-205-6099

Passcode: 902147

Heritage Lake Park Community Development District
Inframark Infrastructure Management Services
210 North University Drive, Suite 702 •
Coral Springs, Florida 33071
Telephone: (954) 603-0033 • Fax: (954) 345-1292

July 25, 2022

Board of Supervisors
Heritage Lake Park Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Heritage Lake Park Community Development District will be held **Monday, August 1, 2022 at 10:00 a.m. at the Heritage Lake Park Clubhouse, 25635 Heritage Lake Boulevard, Punta Gorda, Florida.** Following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Approval of Agenda**
- 4. Audience Comments on Agenda Items**
- 5. Public Hearing on Adopting Fiscal Year 2023 Budget**
 - A. Fiscal Year 2023 Budget Discussion
 - B. Open Public Hearing for Public Comments
 - C. Resident Comments
 - D. Close Public Hearing for Public Comment
 - E. Resolution 2022-5, Adopting the Fiscal Year 2023 Budget
 - F. Resolution 2022-6, Levying Assessments
- 6. Approval of Consent Agenda**
 - A. Approval of the Minutes from the June 6, 2022 Regular Meeting
 - B. Acceptance of the Financial Statements
 - C. Ratification of Agreements Per Spending Resolution 2017-03
 - i. Howard's Pool World Estimate 6083A
- 7. Engineer's Report**
 - A. FY2022 Stormwater Analysis Report
- 8. Old Business**
- 9. New Business**
 - A. Fitness Services of Florida, Inc – Proposal 3806
 - B. Action Automatic Door & Gate – Proposal 131832
 - C. Acceptance of the Audit for Fiscal Year Ended September 30, 2021
- 10. Manager's Report**
 - A. Landscape/Irrigation Update
 - B. Approval of the Audit Engagement Letter for the FY 2022 Audit
 - C. Update on Follow-Up Actions
 - i. Solitude Service Report
 - ii. D.R. Horton Land Purchase Update

Heritage Lake Park CDD
July 25, 2022
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- 11. Attorney's Report**
- 12. Supervisors' Reports, Requests and Comments**
- 13. Chairman's Comment**
- 14. Audience Comments**
- 15. Adjournment**

Supporting documents for agenda items are enclosed or will be distributed at the meeting. The balance of the agenda is routine in nature, and staff will present their reports at the meeting. If you have any questions, please contact me.

Sincerely,
Justin Faircloth
District Manager

Fifth Order of Business

5A

HERITAGE LAKE PARK

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2023

Modified Tentative Budget:

(Printed on 7/20/22 at 10:30 AM)

Prepared by:



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Heritage Lake Park
Community Development District

Operating Budget
Fiscal Year 2023

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES							
Interest - Investments	\$ 2,794	\$ 1,108	\$ 400	\$ 600	\$ 200	\$ 800	\$ 400
Hurricane Irma FEMA Refund	811	-	-	-	-	-	-
Room Rentals	-	-	-	655	-	655	-
Recreational Activity Fees	7,225	-	8,000	918	7,082	8,000	8,000
Special Assmnts- Tax Collector	633,235	803,668	723,561	719,945	3,616	723,561	723,561
Special Assmnts- Discounts	(22,381)	(28,376)	(28,942)	(25,973)	-	(25,973)	(28,942)
Settlements	13,479	1,679	-	-	-	-	-
Other Miscellaneous Revenues	7,460	283	500	2,020	-	2,020	500
Gate Bar Code/Remotes	2,748	3,487	1,000	2,573	927	3,500	1,000
TOTAL REVENUES	645,371	781,849	704,519	700,738	11,825	712,563	704,519
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	9,600	10,400	12,000	8,800	3,000	11,800	12,000
FICA Taxes	734	796	918	673	230	903	918
ProfServ-Arbitrage Rebate	-	-	600	-	600	600	600
ProfServ-Dissemination Agent	1,093	1,126	1,160	-	1,160	1,160	1,195
ProfServ-Engineering	4,432	708	4,000	14,630	-	14,630	4,000
ProfServ-Legal Services	75,537	39,283	24,844	30,261	10,087	40,348	24,844
ProfServ-Mgmt Consulting Serv	57,261	58,656	60,476	45,357	15,119	60,476	62,290
ProfServ-Trustee Fees	4,771	4,771	5,000	4,771	-	4,771	4,771
ProfServ-Web Site Development	1,278	-	-	-	-	-	-
ProfServ-Website Maintenance	-	2,869	1,356	1,017	339	1,356	1,356
Auditing Services	3,725	3,725	3,725	3,900	-	3,900	3,725

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU JUNE-2022	JULY SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
Postage and Freight	821	677	600	297	99	396	600
Insurance - General Liability	2,553	4,132	4,255	4,317	-	4,317	4,447
Printing and Binding	11	5	50	1	10	11	50
Legal Advertising	2,123	1,042	2,000	633	1,583	2,216	2,000
Misc-Bank Charges	61	344	100	364	121	485	100
Misc-Assessmnt Collection Cost	3,896	5,246	14,471	13,879	72	13,951	14,471
Misc-Contingency	6,685	-	-	-	-	-	-
Office Supplies	-	-	35	17	18	35	35
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	174,756	133,955	135,765	129,092	32,438	161,530	137,577
Field							
ProfServ-Field Management	6,968	5,729	5,901	4,426	1,475	5,901	6,078
ProfServ-Mgmt Consulting Services	-	3,156	-	4,513	-	4,513	-
ProfServ-Wetlands	10,680	10,680	10,680	8,117	2,750	10,867	11,000
Contracts-Landscape	66,975	69,912	72,009	54,007	18,002	72,009	74,170
Contracts-Buffer Wall	13,600	3,500	7,000	3,500	3,500	7,000	7,000
R&M-General	10,955	7,524	9,600	5,541	1,959	7,500	9,600
R&M-Irrigation	11,776	54,849	12,000	10,608	3,536	14,144	12,000
R&M-Lake	5,053	-	5,000	5,000	-	5,000	5,000
R&M-Mulch	5,390	7,200	7,200	7,200	-	7,200	7,200
R&M-Sidewalks	-	-	3,000	-	3,000	3,000	3,000
R&M-Tree and Trimming	5,105	9,405	5,995	-	5,995	5,995	5,995
R&M-Lights	1,516	3,187	3,000	4,025	-	4,025	4,000
R&M-Wall	7,779	3,933	8,000	3,865	4,135	8,000	8,000
Misc-Contingency	75	9,227	20,448	8	-	8	16,950
Total Field	145,872	188,302	169,833	110,810	44,353	155,163	169,993

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
				-			
Utilities							
Communication - Telephone	498	742	700	632	211	843	900
Electricity - General	5,408	4,886	4,700	4,272	1,424	5,696	6,000
Internet Services	2,350	2,901	2,700	2,576	859	3,435	3,141
Total Utilities	8,256	8,529	8,100	7,480	2,493	9,973	10,041
Gatehouse							
Towing Services	-	-	250	-	-	-	250
Contracts-Gates	1,080	-	1,080	1,080	-	1,080	1,080
Contracts-Security System	56,698	57,918	59,004	44,639	14,842	59,481	61,148
Electricity - General	2,545	2,925	3,000	1,898	633	2,531	3,000
R&M-Buildings	384	50	500	954	-	954	500
R&M-Gate	4,164	3,388	3,000	3,164	200	3,364	3,000
Misc-Contingency	1,212	6,217	5,000	5,369	-	5,369	5,000
Total Gatehouse	66,083	70,498	71,834	57,104	15,674	72,778	73,978
Clubhouse and Recreation							
Payroll-Salaries	17,813	16,146	18,000	13,208	4,792	18,000	26,000
Payroll-Maintenance	-	9,750	10,400	6,990	3,410	10,400	10,400
Payroll Taxes	243	1,981	2,173	1,545	627	2,172	2,785
Workers' Compensation	638	592	800	527	600	1,127	800
Fire Alarm Monitoring	540	540	540	405	135	540	540
Contracts-Fountain	680	680	680	515	170	685	680
Contracts-Security Camera	550	550	550	-	550	550	550
Contracts-Pools	8,400	14,400	15,160	9,820	2,205	12,025	15,580
Contracts-Cleaning Services	10,073	12,420	12,420	9,315	3,105	12,420	12,420
Contracts-HVAC	1,968	1,968	1,968	1,968	-	1,968	1,968
Contracts-Pest Control	1,800	1,800	1,800	2,149	450	2,599	1,800

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU JUNE-2022	JULY SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
Contracts-Security System	9,025	9,718	9,866	7,470	2,466	9,936	10,162
Pest Control - Bldg/Gnds	-	1,895	1,620	-	-	-	1,620
Contractual Maint. Services	7,493	-	-	-	-	-	-
Electricity - General	16,339	15,716	18,000	14,555	4,852	19,407	18,000
Utility - Refuse Removal	3,413	2,933	2,800	2,384	795	3,179	3,179
Utility - Water & Sewer	5,498	6,068	5,600	4,902	1,634	6,536	6,500
Insurance - Property	31,537	37,696	38,827	32,283	-	32,283	33,251
R&M-General	11,093	4,460	4,000	2,806	1,194	4,000	4,000
R&M-Fountain	156	154	500	317	183	500	500
R&M-Pools	58,176	7,441	23,657	2,212	-	2,212	8,694
R&M - Tennis Courts	44	72	1,000	3,369	-	3,369	6,000
R&M - Fitness Equipment	3,919	1,554	2,800	1,444	1,356	2,800	2,800
R&M - Fitness Center	2,070	351	2,000	227	-	227	2,000
R&M - Security Cameras	135	1,441	1,000	1,887	-	1,887	1,000
R&M-Backflow Inspection	154	145	154	130	24	154	154
Fire Ext Inspection & Repairs	88	98	500	137	363	500	500
R&M-Fire Alarm	1,513	-	500	400	100	500	500
Fire Alarm Inspection	198	198	200	198	2	200	200
R&M-Fire Sprinklers	3,243	450	500	450	50	500	500
R&M - Computer/Internet	562	1,525	2,500	4,014	-	4,014	2,500
Misc-Cable TV Expenses	1,390	1,204	1,398	953	324	1,277	1,398
Misc-Clubhouse Activities	7,391	34	4,800	1,380	-	1,380	4,800
Misc-Contingency	15,245	4,840	19,100	962	-	962	10,000
Office Supplies	1,043	2,177	3,000	2,018	982	3,000	3,000
Cleaning Supplies	286	373	2,600	485	-	485	2,600
Cleaning Services	150	-	500	-	500	500	500
Cap Outlay - Other	-	29,928	17,025	13,211	-	13,211	-
Total Clubhouse and Recreation	222,866	191,298	228,938	144,636	30,869	175,505	197,881

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Reserves							
Reserve-Irrigation System	-	-	-	-	-	-	15,000
Reserve-Roadways	6,675	-	32,394	43,395	-	43,395	32,394
Reserve-Stormwater System	12,471	-	29,220	13,308	-	13,308	29,220
Reserve-Tennis Courts	-	-	-	-	-	-	10,000
Reserve-Wall	-	-	28,435	-	-	-	28,435
Total Reserves	19,146	-	90,049	56,703	-	56,703	115,049
TOTAL EXPENDITURES & RESERVES	636,979	592,582	704,519	505,825	125,827	631,652	704,519
Excess (deficiency) of revenues							
Over (under) expenditures	8,392	189,267	-	194,913	(114,002)	80,911	0
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	0
Net change in fund balance	8,392	189,267	-	194,913	(114,002)	80,911	2
FUND BALANCE, BEGINNING	364,546	372,938	562,205	562,205	-	562,205	643,116
FUND BALANCE, ENDING	\$ 372,938	\$ 562,205	\$ 562,205	\$ 757,118	\$ (114,002)	\$ 643,116	\$ 643,118

Budget Narrative
Fiscal Year 2023

REVENUES

Interest – Investments

The District earns interest income on their checking account and other Money Market accounts.

Recreational Activity Fees

This is the Revenue from the events that the activities department holds throughout the year.

Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for debt service expenditures during the Fiscal Year.

Special Assessment - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Other Miscellaneous Revenues

Revenue received from miscellaneous sources.

Gate Bar Code/Remotes

Revenue received from the sales of gate remotes.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Administrative

P/R - Board of Supervisors

Chapter 190, Florida Statutes, allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending all the meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services - Arbitrage Rebate

The District contracted with LLS Tax Solutions, Inc. to annually calculate the District's arbitrage rebate liability on its bonds.

Professional Services - Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted with Inframark Infrastructure Management Services to provide these reports.

Professional Services - Engineering

The District's engineer, currently Stantec Engineering, provides general engineering services to the District, i.e., attendance and preparation for board meetings, annual review of District facilities, and other specifically requested assignments.

Professional Services - Legal Services

The District's legal counsel Persson & Cohen to provide general legal services to the District, i.e., attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments. Subject to CPI increase on October 1st.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Administrative (continued)

Professional Services - Management Consulting

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

VENDOR	DESCRIPTION	AMOUNT
Inframark (\$60 included for P/R processing fee)	CDD Management	\$5,190.86/month
	TOTAL	\$62,290

Professional Services – Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2005 Special Assessment Bond. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses. Period 10/1/22 through 9/30/23.

VENDOR	DESCRIPTION	AMOUNT
U.S. Bank	Trustee fees	\$4,771/annually
	TOTAL	\$4,771

Professional Services – Website Maintenance

Inframark Infrastructure Management Services oversees the District's email accounts and aids Campus Suite regarding the website, as necessary.

VENDOR	DESCRIPTION	AMOUNT
Inframark	Website	\$113/month
	TOTAL	\$1,356

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Administrative (continued)

Auditing Services

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

VENDOR	DESCRIPTION	AMOUNT
Berger, Toombs, Elam, Gaines & Frank	Financial Audit	\$3,725
	TOTAL	\$3,725

Postage and Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance - General Liability

The District has General Liability & Public Officials liability insurance policy with Preferred Governmental Insurance Trust. PGIT specializes in providing insurance coverage to governmental agencies.

VENDOR	DESCRIPTION	AMOUNT
PGIT	Public Officials and Employment Practices Liability	\$4,447
	TOTAL	\$4,447

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Administrative *(continued)*

Legal Advertising

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

Miscellaneous - Bank Charges

Fees associated with maintaining the District's bank accounts.

Miscellaneous - Assessment Collection Cost

The District reimburses the Charlotte County Tax Collector for applicable necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

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

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Field

Professional Services - Field Management

The District contracted with Inframark to oversee the field operations of the property and perform six inspections.

VENDOR	DESCRIPTION	AMOUNT
Inframark	Field Management	\$506.50/month
	TOTAL	\$6,078

Professional Services - Wetlands

The District contract with Solitude Lake Management (formerly Lakemasters Aquatic Weed Control, Inc.) on 8/05/13 for lake and waterways management. Included are algae & aquatic weed control; border grass and brush control; water testing; monthly management report; aquatic consultation; and triploid grass carp with F.G.G.W.C. permit approval \$5.75 per fish. One-time Start-up Fee \$700. The monthly service amount of the contract is \$890. Twelve months agreement.

VENDOR	DESCRIPTION	AMOUNT
Solitude Lake Management	Lake&Water Mgmt	\$916.70/month
	TOTAL	\$11,000

Contracts – Landscape

The District contracted with Down To Earth Landscape & Irrigation to provide service for all the communal areas which include mowing, edging, trimming, debris removal, irrigation maintenance, fertilization and weed/pest control for sod, shrubs irrigation maintenance and annuals, pruning of shrubs and trimming of all palm trees.

VENDOR	DESCRIPTION	AMOUNT
Down To Earth Landscape & Irrigation.	Lawn/ Irrigation Maintenance	\$6,180.83/month
	TOTAL	\$74,170

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Field (continued)

Contracts - Buffer Wall

The District contracted with Down To Earth Landscape & Irrigation to trim the ten-foot buffer/overhanging along the exterior wall annually.

VENDOR	DESCRIPTION	AMOUNT
Down To Earth Landscape & Irrigation	Buffer Wall	\$7,000/bi-annually
	TOTAL	\$7,000

R&M - General

The cost of any maintenance expenditures that are incurred during the year, such as repairs to the roads at the community. It is of a general nature and covers everything except the clubhouse, gatehouse, pool, irrigation, and landscaping.

R&M - Irrigation

Repairs and maintenance of the irrigation systems throughout the Community not part of the Landscape Maintenance Contract with Down To Earth Landscape & Irrigation.

R&M - Lake

Unscheduled lake maintenance not included in contract.

R&M - Mulch

Mulch needed for District property.

R&M - Sidewalks

Maintenance of District sidewalks.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Field *(continued)*

R&M – Trees and Trimming

The District has contracted with Down To Earth Landscape & Irrigation for tree trimming services.

R&M - Lights

Maintenance and repairs of streetlights throughout the Community.

R&M - Wall

Repairs and maintenance of walls surrounding the District.

Miscellaneous - Contingency

This category provides funds for administrative expenditures that may not have been budgeted anywhere else.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Utilities

Communication - Telephone

Includes monthly service fee for business voice for the gatehouse and clubhouse with Comcast.

Electricity - General

This represents the estimated cost for electricity of the various accounts with FPL within the District.

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	08753-80461	2026 Royal Tern Cir/Well
FPL	19241-52265	25503 Heritage Lake Blvd/Well
FPL	47210-91249	2040 Willow Hammock Cir/Well 2
FPL	53050-96017	2080 Willow Hammock/Cir/Well
FPL	54492-72144	Streetlights Heritage Lakes
FPL	63370-44090	2060 Willow Hammock Cir/Well
FPL	81253-25533	2180 Heron Lakes Dr/Well

Internet Services

Business internet services from Comcast for the clubhouse and fitness center.

VENDOR	DESCRIPTION/ACCOUNT#	AMOUNT
Comcast	25635 Heritage Lake Blvd, 8535 10 060 0862663	
Comcast	25365 Rampart Blvd, 8535 10 060 0813872	
	TOTAL	\$ 3,141

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Gatehouse

Towing Services

Costs for towing services.

Contracts - Gates

The District has contracted with Action Automatic Door Company to maintain the gates.

VENDOR	DESCRIPTION	AMOUNT
Action Automatic Door Company	Gate Maintenance	\$1,080/annually
	TOTAL	\$1,080

Contracts – Security System

The District has contracted with Hidden Eyes LLC dba Envera Systems to monitor and maintain the security system.

VENDOR	DESCRIPTION	AMOUNT
Hidden Eyes LLC	Security System	\$5,095.65/month
	TOTAL	\$61,148

Electricity - General

This represents the estimated cost for electricity of the guardhouse account with FPL within the District.

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	45064-51261	25365 Rampart Blvd/Guardhouse

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Gatehouse (continued)

R&M - Building

General maintenance cost related to the gatehouse.

R&M - Gate

The cost of any maintenance expenditures that are incurred during the year related to the District's gates.

Miscellaneous - Contingency

This category provides funds for gatehouse expenditures that may not have been budgeted anywhere else.

Clubhouse and Recreation

Payroll - Salaries

The District has office personnel to work in the office during the week.

JOB	DESCRIPTION	AMOUNT
Office Activities Coordinator	Salary	5 days per week
	TOTAL	\$18,000

Payroll - Maintenance

The District has maintenance technician to work in the District field during the week.

JOB	DESCRIPTION	AMOUNT
Maintenance Technician	Salary	2 days per week
	TOTAL	\$10,400

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation (continued)

Payroll Taxes

Payroll taxes on office personnel's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total personnel's payroll expenditures.

Workers' Compensation

Workers' compensation on office personnel's compensation.

Fire Alarm Monitoring

The District contracted with Wenzel Electric to monitor the fire alarm.

VENDOR	DESCRIPTION	AMOUNT
Wenzel Electric	Fire Alarm Monitoring	\$135/quarter
	TOTAL	\$540

Contracts - Fountain

The District contracted with Aquatic Systems, Inc. Features to provide service for fountain maintenance.

VENDOR	DESCRIPTION	AMOUNT
Solitude Lake Management	Fountain Maintenance	\$170/quarter
	TOTAL	\$680

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation (continued)

Contracts – Security Camera

The District contracted with New IQ, LLC for preventative camera system maintenance agreement. Either party can cancel in writing 30 days prior to anniversary date.

VENDOR	DESCRIPTION	AMOUNT
New IQ, LLC	Camera Maintenance	\$550/annually
	TOTAL	\$550

Contracts - Pools

The District contracted with Howard's Pool World, Inc. on 6/10/11 for pool maintenance. Contract can be cancelled at any time.

VENDOR	DESCRIPTION	AMOUNT
Howard's Pool World, Inc.	Pool Maintenance	\$735/month plus extra cleaning
	TOTAL	\$15,580

Contracts - Cleaning Services

The District contracted with Coverall North America to clean the clubhouse.

VENDOR	DESCRIPTION	AMOUNT
Coverall North America, Inc.	Cleaning Services	\$1,035/month
	TOTAL	\$12,420

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation (continued)

Contracts - HVAC

The District contracted with Grande Aire Service, Inc. for HVAC systems in the clubhouse, fitness center, and gatehouse along with the clubhouse ice machine. Services include 2 preventative maintenances per year on the six air conditioning systems and ice machine along with a 10% discount on any additional repair services needed.

VENDOR	DESCRIPTION	AMOUNT
Grande Aire Service, Inc.	HVAC/Fitness/ Gatehouse/Ice Machine Maintenance (2 preventives Maintenance per Year). 10% discount on additional repairs.	\$1,968/ year
	TOTAL	\$1,968

Contracts-Pest Control

Monthly pest control service.

VENDOR	DESCRIPTION	AMOUNT
Pest Eliminators, Inc.	Pest Control	\$150/month
	TOTAL	\$1,800

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation (continued)

Contracts – Security System

The District has contracted with Hidden Eyes LLC dba Envera Systems to monitor and maintain the security system.

VENDOR	DESCRIPTION	AMOUNT
Hidden Eyes LLC	Security System	\$846.81/month
	TOTAL	\$10,162

Pest Control – Building/Grounds

Incidental pest control services not part of contract.

Electricity - General

This represents the estimated cost for electricity of two accounts with FPL within the District.

VENDOR	ACCOUNT#	SERVICE ADDRESS
FPL	30047-84199	25633 Heritage Lake Blvd/Fitness
FPL	72166-44299	25635 Heritage Lake Blvd/Clubhouse

Utility - Refuse Removal

Approximate fees paid for the removal of trash from the property.

VENDOR	DESCRIPTION	AMOUNT
Waste Management	Trash removal 8-yard dumpster	\$264.93/month
	TOTAL	\$3,179

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation (continued)

Utility - Water & Sewer

This represents the estimated cost from Charlotte County Utilities for water, sewer utility charges related to the clubhouse and fitness center.

Insurance - Property

The District has property insurance policy with Preferred Governmental Insurance Trust. An agency that specializes in providing insurance coverage to governmental agencies. The coverage includes property and inland marine; general liability; and auto.

VENDOR	DESCRIPTION	AMOUNT
PGIT	Property & Inland Marine/Vehicle	\$33,251
	TOTAL	\$33,251

R&M - General

Expenditures incurred during the fiscal year for the repair and maintenance of the Tennis Courts, and Fitness Center.

R&M - Fountain

Non-contractual maintenance and repairs of the District's fountain.

R&M - Pools

Expenditures incurred during the fiscal year for miscellaneous repairs to the pool.

R&M - Tennis Courts

Miscellaneous maintenance costs for the tennis courts.

R&M - Fitness Equipment

Repairs and maintenance of fitness equipment by Fitness Services of Florida, Inc.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation *(continued)*

R&M - Fitness Center

Fitness center floor renovation.

R&M - Security Cameras

Miscellaneous repairs to security cameras.

R&M - Backflow Inspection

Expenses for backflow inspections.

Fire Ext. Inspection & Repairs

Required fire extinguisher inspections and repairs for the District building by Lifeguard Security.

R&M - Fire Alarm

The District has an agreement with Wenzel Electric to maintain the fire alarm system.

Fire Alarm Inspection

The District has an agreement with Wenzel Electric to inspect the fire alarm system.

R&M - Fire Sprinklers

The District has an agreement with Access Fire Protection, Inc. to inspect the fire sprinkler system.

R&M - Computer/Internet

Computer services for the District computers. Includes yearly fees for the Supervisor emails and for the required website.

Miscellaneous - Cable TV Expenses

Cable Television services from Comcast for the clubhouse and gatehouse.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Clubhouse and Recreation *(continued)*

Miscellaneous - Clubhouse Activities

These are the expenditures from the events that the activities department holds throughout the year.

Miscellaneous - Contingency

This category provides funds for clubhouse expenditures that may not have been budgeted anywhere else.

Office Supplies

Paper, printer cartridges, pens, and miscellaneous office supplies for the clubhouse office.

Cleaning Supplies

Supplies used to clean the clubhouse, exercise building, and gatehouse.

Cleaning Services

Non-contractual cleaning services performed by a cleaning company.

Capital Outlay - Other

Capital Outlay for future.

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Reserves

Reserve – Roadways

Reserves for the District roadways.

Reserve – Stormwater System

Reserves for the stormwater system.

Reserves – Tennis Courts

Reserves for the tennis courts.

Reserves – Wall

Reserves for the exterior wall.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 643,116
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	115,049
Total Funds Available (Estimated) - 9/30/2023	758,165

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - Operating Capital		147,367 ⁽¹⁾
Reserves Capital Projects (Prior Years)	76,539	<u>76,536</u>
Reserves - Irrigation	15,000	<u>15,000</u>
Reserves - Legal (Prior Years)	3,792	<u>3,792</u>
Reserves -Roadways (Prior Years)	220,780	
Reserves -Roadways FY 2022	32,394	
Reserves -Roadways FY 2023	32,394	<u>285,568</u>
Reserves -Stormwater system (Prior Years)	45,969	
Reserves -Stormwater system FY 2022	29,220	
Reserves -Stormwater system FY 2023	29,220	<u>104,409</u>
Reserves -Tennis Courts FY 2023	10,000	<u>10,000</u>
Reserves -Wall (Prior Years)	56,870	
Reserves -Wall FY 2022	28,435	
Reserves -Wall FY 2023	28,435	<u>113,740</u>
Subtotal		<u>609,045</u>

Total Allocation of Available Funds	756,412
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Total Unassigned (undesignated) Cash	\$ 1,752
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Notes

(1) Represents approximately 3 months of operating expenditures.

Heritage Lake Park
Community Development District

Debt Service Budget
Fiscal Year 2023

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES							
Interest - Investments	\$ 1,501	\$ 13	\$ 30	\$ 49	\$ 16	\$ 65	\$ 10
Special Assmnts- Tax Collector	180,800	180,800	180,800	179,533	1,267	180,800	180,800
Special Assmnts- Discounts	(6,359)	(6,353)	(7,232)	(6,570)	-	(6,570)	(7,232)
TOTAL REVENUES	175,942	174,460	173,598	173,012	1,283	174,295	173,578
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,113	1,180	3,616	3,459	25	3,484	3,616
Total Administrative	1,113	1,180	3,616	3,459	25	3,484	3,616
<i>Debt Service</i>							
Principal Debt Retirement	75,000	80,000	85,000	85,000	-	85,000	85,000
Principal Prepayments	5,000	5,000	-	5,000	-	5,000	-
Interest Expense	112,433	107,873	103,170	103,028	-	103,028	98,040
Total Debt Service	192,433	192,873	188,170	193,028	-	193,028	183,040
TOTAL EXPENDITURES	193,546	194,053	191,786	196,487	25	196,512	186,656
Excess (deficiency) of revenues							
Over (under) expenditures	(17,604)	(19,593)	(18,188)	(23,475)	1,258	(22,217)	(13,078)

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2023 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(18,188)	-	-	-	(13,078)
TOTAL OTHER SOURCES (USES)	-	-	(18,188)	-	-	-	(13,078)
Net change in fund balance	(17,604)	(19,593)	(18,188)	(23,475)	1,258	(22,217)	(13,078)
FUND BALANCE, BEGINNING	233,327	215,723	196,130	196,130	-	196,130	173,913
FUND BALANCE, ENDING	\$ 215,723	\$ 196,130	\$ 177,942	\$ 172,655	\$ 1,258	\$ 173,913	\$ 160,835

Series 2005 - Special Assessment Revenue Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	RATE	PRINCIPAL	Extra. Remdmt	INTEREST	TOTAL
11/01/2022	\$ 1,720,000.00	5.70%	\$ -		\$ 49,020.00	\$ 49,020.00
5/01/2023	\$ 1,720,000.00	5.70%	\$ 85,000.00		\$ 49,020.00	\$ 134,020.00
11/01/2023	\$ 1,635,000.00	5.70%	\$ -		\$ 46,597.50	\$ 46,597.50
5/01/2024	\$ 1,635,000.00	5.70%	\$ 90,000.00		\$ 46,597.50	\$ 136,597.50
11/01/2024	\$ 1,545,000.00	5.70%	\$ -		\$ 44,032.50	\$ 44,032.50
5/01/2025	\$ 1,545,000.00	5.70%	\$ 95,000.00		\$ 44,032.50	\$ 139,032.50
11/01/2025	\$ 1,450,000.00	5.70%	\$ -		\$ 41,325.00	\$ 41,325.00
5/01/2026	\$ 1,450,000.00	5.70%	\$ 100,000.00		\$ 41,325.00	\$ 141,325.00
11/01/2026	\$ 1,350,000.00	5.70%	\$ -		\$ 38,475.00	\$ 38,475.00
5/01/2027	\$ 1,350,000.00	5.70%	\$ 110,000.00		\$ 38,475.00	\$ 148,475.00
11/01/2027	\$ 1,240,000.00	5.70%	\$ -		\$ 35,340.00	\$ 35,340.00
5/01/2028	\$ 1,240,000.00	5.70%	\$ 115,000.00		\$ 35,340.00	\$ 150,340.00
11/01/2028	\$ 1,125,000.00	5.70%	\$ -		\$ 32,062.50	\$ 32,062.50
5/01/2029	\$ 1,125,000.00	5.70%	\$ 120,000.00		\$ 32,062.50	\$ 152,062.50
11/01/2029	\$ 1,005,000.00	5.70%	\$ -		\$ 28,642.50	\$ 28,642.50
5/01/2030	\$ 1,005,000.00	5.70%	\$ 125,000.00		\$ 28,642.50	\$ 153,642.50
11/01/2030	\$ 880,000.00	5.70%	\$ -		\$ 25,080.00	\$ 25,080.00
5/01/2031	\$ 880,000.00	5.70%	\$ 130,000.00		\$ 25,080.00	\$ 155,080.00
11/01/2031	\$ 750,000.00	5.70%	\$ -		\$ 21,375.00	\$ 21,375.00
5/01/2032	\$ 750,000.00	5.70%	\$ 140,000.00		\$ 21,375.00	\$ 161,375.00
11/01/2032	\$ 610,000.00	5.70%	\$ -		\$ 17,385.00	\$ 17,385.00
5/01/2033	\$ 610,000.00	5.70%	\$ 145,000.00		\$ 17,385.00	\$ 162,385.00
11/01/2033	\$ 465,000.00	5.70%	\$ -		\$ 13,252.50	\$ 13,252.50
5/01/2034	\$ 465,000.00	5.70%	\$ 150,000.00		\$ 13,252.50	\$ 163,252.50
11/01/2034	\$ 315,000.00	5.70%	\$ -		\$ 8,977.50	\$ 8,977.50
5/01/2035	\$ 315,000.00	5.70%	\$ 155,000.00		\$ 8,977.50	\$ 163,977.50
11/01/2035	\$ 160,000.00	5.70%	\$ -		\$ 4,560.00	\$ 4,560.00
5/01/2036	\$ 160,000.00	5.70%	\$ 160,000.00		\$ 4,560.00	\$ 164,560.00
			\$ 1,720,000.00		\$ 812,250.00	\$ 2,532,250.00

HERITAGE LAKE PARK

Community Development District

Series 2005 Debt Service Fund

Budget Narrative
Fiscal Year 2023**REVENUES****Interest – Investments**

The District earns interest income on their checking account and other Money Market accounts.

Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for debt service expenditures during the Fiscal Year.

Special Assessment - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Administrative****Misc.-Assessment Collection Cost**

The District reimburses the Charlotte County Tax Collector for applicable necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for all collection costs is based on a maximum of 2% of the anticipated assessment collections.

Debt Service**Principal Debt Retirement**

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

Interest Expense

The District pays interest expense on the debt twice during the year.

Heritage Lake Park
Community Development District

Supporting Budget Schedule
Fiscal Year 2023

Comparison of Assessment Rates
Fiscal Year 2023 Budget vs. Fiscal Year 2022 Budget

Neighborhoods	Total Units/Acres	ERU Per Unit	On-Roll ERUs	Off-Roll Units	2023 O & M Per Unit	2022 O & M Per Unit	Percent Change	2023 Debt Svc Per Unit	2022 Debt Svc Per Unit	Percent Change	2023 Total Per Unit	2022 Total Per Unit	Percent Change
Condo	246.00	1.00	246.00	-	\$1,650.36	\$1,650.36	0.0%	\$ 422.43	\$ 422.43	0.0%	\$ 2,072.79	\$ 2,072.79	0.0%
Park Villa	116.00	1.00	116.00	-	\$1,650.36	\$1,650.36	0.0%	\$ 422.43	\$ 422.43	0.0%	\$ 2,072.79	\$ 2,072.79	0.0%
Luxury Villa	60.00	1.00	60.00	-	\$1,650.36	\$1,650.36	0.0%	\$ 464.67	\$ 464.67	0.0%	\$ 2,115.03	\$ 2,115.03	0.0%
	422.00		422.00	-									
Commercial	14.16	3.77	53.38	-	\$507.85	\$507.86	0.0%	\$ -	\$ -	0.0%	\$ 507.85	\$ 507.86	0.0%

5E.

RESOLUTION 2022-5**THE ANNUAL APPROPRIATION RESOLUTION OF THE HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023**

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the District further posted the Proposed Budget on its website as required pursuant to Section 189.016, Florida Statutes; and

WHEREAS, the Board set August 1, 2022 as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to applicable Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Budget

- a. That the Board has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2022 and/or revised projections for Fiscal Year 2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the Heritage Lake Park Community Development District for the Fiscal Year Ending September 30, 2023," as adopted by the Board of Supervisors on August 1, 2022.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of _____ (\$_____) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.

- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 1st day of August, 2022.

ATTEST:

**HERITAGE LAKE PARK
COMMUNITY DEVELOPMENT
DISTRICT**

Signature

Signature

Printed Name

Printed Name

Title:

- ☐ Secretary
☐ Assistant Secretary

Title:

- ☐ Chairman
☐ Vice Chairman

Exhibit A: Budget FY 2022-2023

EXHIBIT “A”

5F.

RESOLUTION 2022-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT; IMPOSING SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Charlotte County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s general fund budget for Fiscal Year 2022-2023 (“Operations and Maintenance Budget”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2022-2023; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for certain lots (“Uniform Method Property”) pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on certain lots in the amount contained in the budget; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "A" and the "Assessment Roll," and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" and the "Assessment Roll." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Uniform Method Property Assessments.** The collection of certain previously levied debt service assessments on certain lots and lands and operation and maintenance assessments on certain lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibit "A" and the Assessment Chart attached hereto and incorporated herein as Exhibit "B."
- B. Direct Bill Assessments.** The annual installment for the previously levied debt service assessments as well as operation and maintenance assessments on certain other undeveloped and unplatted lands and certain lots as shown on Exhibits "A" and "B," (if any) will be collected directly by the District in accordance with Florida law, as set

forth in Exhibits “A” and “B.” Assessments directly collected by the District are due in full on October 1, 2022. In the event that an assessment payment is not made as stated above, the entire assessment – including any remaining partial, deferred payments for Fiscal Year 2022-2023 as well as any future installments of special assessments – shall immediately become due and payable; shall accrue interest at the highest amount allowed by law, and all costs of collection and enforcement will be collected; and such total amounts shall either be enforced pursuant to a foreclosure action or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapters 170 or 173 of the Florida Statutes or other applicable law to collect and enforce the entire assessment, as set forth herein.

- C. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll is hereby certified. That portion of the District’s Assessment Roll which includes the Uniform Method Property is hereby certified to the County Tax Collector and shall be collected by the County Tax collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Heritage Lake Park Community Development District.

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

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of the District.

PASSED AND ADOPTED this 1st day of August, 2022.

ATTEST:

**HERITAGE LAKE PARK
COMMUNITY DEVELOPMENT
DISTRICT**

Signature

Signature

Printed Name

Printed Name

Title:

- ☐ **Secretary**
- ☐ **Assistant Secretary**

Title:

- ☐ **Chairman**
- ☐ **Vice Chairman**

Exhibit “A” – Budget FY 2022-2023

Exhibit “B” – Assessment Chart FY 2022-2023 [Direct Bill (if any) and Uniform Method]

Sixth Order of Business

6A

**MINUTES OF MEETING
HERITAGE LAKE PARK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Heritage Lake Park Community Development District was held on Monday, June 6, 2022 at 10:00 a.m. at the Heritage Lake Park Clubhouse, 25635 Heritage Lake Boulevard, Punta Gorda, Florida.

Present and constituting a quorum were:

Paul Eberhardt	Chairperson
James DeFilippo	Vice Chairperson
Douglas Carville	Assistant Secretary (via phone)
Lawrence Forlano	Assistant Secretary
Greg Krauss	Assistant Secretary

Also present were:

Justin Faircloth	District Manager
Hector Guzman	Down to Earth – GM
Billy Ditzel	Down to Earth
Louis Sheehan	Down to Earth
Residents	

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Faircloth called the meeting to order, and a quorum was established.

On MOTION by Mr. Eberhardt seconded by Mr. Forlano, with all in favor, for Mr. Carville to participate via phone was approved.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Approval of Agenda

- Add - 6.E. – Howards Pool World – Estimate 5636A
- Add – New Business – 9.C. – Grande Aire proposal - \$1,170 – blower motor – women’s bathroom at Clubhouse
- Add – Organizational Matters – acceptance of resignation of Ms. Shella and declaring her seat vacant.

- Add – Manager’s Report – D.3.i. comments regarding Envera.

On MOTION by Mr. Forlano seconded by Mr. DeFilippo, with all in favor, the agenda was approved as amended.

FOURTH ORDER OF BUSINESS

Audience Comments on Agenda Items

- Mr. Terry Dawson addressed Envera procedure noting residents have received calls from the gate after 8:30 p.m. on a Sunday when they said they do not know that person the gate said they had to let them in anyway and they did not come to the residence.

FIFTH ORDER OF BUSINESS

Organizational Matters

- Mr. Faircloth addressed Ms. Shella resigning at the end of the last meeting.

On MOTION by Mr. Forlano seconded by Mr. DeFilippo, with all in favor, accepting Ms. Shella’s resignation and declaring Seat 3 vacant was approved.

- Mr. Faircloth reported a notice regarding the vacancy was placed on the website.

A. Discussion of Filling Vacancy

On MOTION by Mr. DeFilippo seconded by Mr. Forlano, with all in favor, Mr. J. Greg Krauss was appointed to the Board to fill the remaining term of Seat 3.

B. Oath of Office of Newly Appointed Supervisor – 11/2022

- Mr. Faircloth, a Notary of the State of Florida, administered the Oath of Office to Mr. Krauss.

C. Board Reorganization – Election of Officers 2022-4

- Mr. Forlano nominated Mr. Eberhardt to serve as Chairman and Mr. DeFilippo to serve as Vice Chairman.

On MOTION by Mr. Krauss seconded by Mr. Carville, with all in favor, Resolution 2022-4 with Mr. Eberhardt as Chairman, Mr. DeFilippo as Vice Chairman, Mr. Faircloth as Secretary, Mr. Bloom as Treasurer, Mr. Faircloth as Assistant Treasurer, Mr. Carville, Mr. Forlano and Mr. Krauss as Assistant Secretaries was adopted.

- 81
- 82 • The Board was in agreement that Mr. Krauss would oversee Envera and the gate items.
- 83 • The Board was in agreement for Mr. DeFilippo to have oversight of Down to Earth and the
- 84 Office Manager.

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86 **SIXTH ORDER OF BUSINESS**

Approval of Consent Agenda

- 87 **A. Approval of Minutes of the May 2, 2022 Regular Meeting**
- 88 **B. Acceptance of the Financial Statements**
- 89 **C. Annual Fire Alarm Reports**
- 90 **D. Ratification of Agreements Per Spending Resolution 2017-03**
- 91 **E. Howard's Pool**
- 92

93 On MOTION by Mr. Forlano seconded by Mr. Eberhardt, with all

94 in favor, the consent agenda and ratification of agreements per

95 Spending Resolution 2017-03 were approved as amended.

96

97 **SEVENTH ORDER OF BUSINESS**

Engineer's Report

98 **A. Engineer's Written Report**

- 99 • Mr. Faircloth discussed open items for the engineer and reviewed their report with the
- 100 Board.
- 101 • The Board was in agreement to wait until a later time to repair the mitered section on the
- 102 north bank of Lake 3 as it is not of immediate concern as reported by the engineer.
- 103

104 On MOTION by Mr. Krauss seconded by Mr. DeFilippo, with Mr.

105 Krauss, Mr. DeFilippo, Mr. Eberhardt and Mr. Carville voting aye

106 and Mr. Forlano voting nay, to have light poles #8 & #9 on the tennis

107 courts be replaced as recommended by the engineer in an amount

108 not to exceed \$15,000 was approved.

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110 **EIGHTH ORDER OF BUSINESS**

Old Business

111 None.

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113 **NINTH ORDER OF BUSINESS**

New Business

114 **A. EVAC System Discussion**

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116 On MOTION by Mr. Forlano seconded by Mr. Krauss, with all in

117 favor, the Action Automatic Door & Gate proposal #130964 in the

118 amount of \$428.50 was approved.

B. Stormwater System Cleanout Discussion

On MOTION by Mr. DeFilippo seconded by Mr. Krauss, with all in favor, to have structure S-67 cleaned out so that water no longer backs up in the parking lot near the real lake in an amount not to exceed \$2,500 was approved.

C. Grande Aire Proposal

On MOTION by Mr. DeFilippo seconded by Mr. Carville, with all in favor, the Grande Aire proposal to make repairs to the blower above the women's bathroom in the Clubhouse in the amount of \$1,700 was approved.

TENTH ORDER OF BUSINESS**Manager's Report****A. Landscape/Irrigation Update**

- A possible water leak near building K was discussed.

B. Discussion of Meeting Schedule**i. 9/5/22 Meeting Date - Labor Day**

On MOTION by Mr. Forlano seconded by Mr. Krauss, with all in favor, changing the September 5, 2022 meeting to September 12, 2022 due to Labor Day was approved.

ii. FY 2023 Proposed Dates

On MOTION by Mr. DeFilippo seconded by Mr. Forlano, with all in favor, the FY 2023 meeting schedule was approved as amended to include the addition of a November 7, 2022 meeting.

C. Discussion of FY 2023 Proposed/Approved Budget

- Mr. Faircloth reviewed the FY2023 budget with the Board and noted that he would follow up with Finance to inquire about the \$15,000 Irrigation Reserve that was not included in Exhibit A.

D. Update on Follow-Up Actions

- Mr. Faircloth updated the Board on follow-up items and noted he had not received the reimbursement from the irrigation or wall damages.

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On MOTION by Mr. DeFilippo seconded by Mr. Forlano, with all in favor, the meeting was adjourned at 12:11 p.m.

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200
201
202

Justin Faircloth, Secretary

Paul Eberhardt, Chairman

6B.

**Heritage Lake Park
Community Development District**

Financial Report

June 30, 2022



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**Heritage Lake Park
Community Development District**

Financial Statements

(Unaudited)

June 30, 2022

Balance Sheet
 June 30, 2022

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2005 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 432,904	\$ -	\$ 432,904
Cash On Hand/Petty Cash	800	-	800
Assessments Receivable	49,655	15,207	64,862
Allow-Doubtful Collections	(49,655)	(15,207)	(64,862)
Due From Other Funds	-	548	548
Investments:			
Money Market Account	343,902	-	343,902
Prepayment Account	-	2,717	2,717
Reserve Fund	-	127,239	127,239
Revenue Fund	-	42,151	42,151
Prepaid Items	6,234	-	6,234
TOTAL ASSETS	\$ 783,840	\$ 172,655	\$ 956,495
<u>LIABILITIES</u>			
Accounts Payable	\$ 23,630	\$ -	\$ 23,630
Accrued Expenses	3,085	-	3,085
Sales Tax Payable	19	-	19
Deposits	175	-	175
Due To Other Funds	548	-	548
TOTAL LIABILITIES	27,457	-	27,457
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	6,234	-	6,234
Restricted for:			
Debt Service	-	172,655	172,655
Assigned to:			
Operating Reserves	116,767	-	116,767
Reserves - Capital Projects	76,536	-	76,536
Reserves - Legal	3,792	-	3,792
Reserves - Roadways	220,780	-	220,780
Reserves - Stormwater System	45,969	-	45,969
Reserve - Wall	56,870	-	56,870
Unassigned:	229,435	-	229,435
TOTAL FUND BALANCES	\$ 756,383	\$ 172,655	\$ 929,038
TOTAL LIABILITIES & FUND BALANCES	\$ 783,840	\$ 172,655	\$ 956,495

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-22 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 400	\$ 600	150.00%	\$ 102
Room Rentals	-	655	0.00%	-
Recreational Activity Fees	8,000	918	11.48%	-
Special Assmnts- Tax Collector	723,561	719,945	99.50%	472
Special Assmnts- Discounts	(28,942)	(25,973)	89.74%	14
Other Miscellaneous Revenues	500	2,020	404.00%	-
Gate Bar Code/Remotes	1,000	2,573	257.30%	276
TOTAL REVENUES	704,519	700,738	99.46%	864

EXPENDITURES

Administration

P/R-Board of Supervisors	12,000	8,800	73.33%	1,000
FICA Taxes	918	673	73.31%	77
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Dissemination Agent	1,160	-	0.00%	-
ProfServ-Engineering	4,000	14,630	365.75%	13,285
ProfServ-Legal Services	24,844	30,261	121.80%	457
ProfServ-Mgmt Consulting	60,476	45,357	75.00%	10,079
ProfServ-Trustee Fees	5,000	4,771	95.42%	-
ProfServ-Web Site Maintenance	1,356	1,017	75.00%	226
Auditing Services	3,725	3,900	104.70%	3,900
Postage and Freight	600	297	49.50%	25
Insurance - General Liability	4,255	4,317	101.46%	-
Printing and Binding	50	1	2.00%	-
Legal Advertising	2,000	633	31.65%	-
Misc-Bank Charges	100	364	364.00%	45
Misc-Assessment Collection Cost	14,471	13,879	95.91%	10
Office Supplies	35	17	48.57%	17
Annual District Filing Fee	175	175	100.00%	-
Total Administration	135,765	129,092	95.08%	29,121

Field

ProfServ-Field Management	5,901	4,426	75.00%	984
ProfServ-Mgmt Consulting	-	4,513	0.00%	450
ProfServ-Wetlands	10,680	8,117	76.00%	917
Contracts-Landscape	72,009	54,007	75.00%	6,001
Contracts-Buffer Wall	7,000	3,500	50.00%	-
R&M-General	9,600	5,541	57.72%	-
R&M-Irrigation	12,000	10,608	88.40%	175
R&M-Lake	5,000	5,000	100.00%	1,567

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-22 ACTUAL
R&M-Mulch	7,200	7,200	100.00%	-
R&M-Sidewalks	3,000	-	0.00%	-
R&M-Trees and Trimming	5,995	-	0.00%	-
R&M-Lights	3,000	4,025	134.17%	656
R&M-Wall	8,000	3,865	48.31%	-
Misc-Contingency	20,448	8	0.04%	-
Total Field	169,833	110,810	65.25%	10,750
<u>Utilities</u>				
Communication - Telephone	700	632	90.29%	70
Electricity - General	4,700	4,272	90.89%	488
Internet Services	2,700	2,576	95.41%	307
Total Utilities	8,100	7,480	92.35%	865
<u>Gatehouse</u>				
Towing Services	250	-	0.00%	-
Contracts-Gates	1,080	1,080	100.00%	-
Contracts-Security System	59,004	44,639	75.65%	5,115
Electricity - General	3,000	1,898	63.27%	186
R&M-Buildings	500	954	190.80%	429
R&M-Gate	3,000	3,164	105.47%	-
Misc-Contingency	5,000	5,369	107.38%	-
Total Gatehouse	71,834	57,104	79.49%	5,730
<u>Clubhouse and Recreation</u>				
Payroll-Salaries	18,000	13,208	73.38%	1,640
Payroll-Maintenance	10,400	6,990	67.21%	800
Payroll Taxes	2,173	1,545	71.10%	187
Workers' Compensation	800	527	65.88%	-
Fire Alarm Monitoring	540	405	75.00%	-
Contracts-Fountain	680	515	75.74%	-
Contracts-Security Camera	550	-	0.00%	-
Contracts-Pools	15,160	10,555	69.62%	735
Contracts-Cleaning Services	12,420	9,315	75.00%	1,035
Contracts-HVAC	1,968	1,968	100.00%	-
Contracts-Pest Control	1,800	2,149	119.39%	949
Contracts-Security System	9,866	7,470	75.71%	847
Pest Control - Bldg/Gnds	1,620	-	0.00%	-
Electricity - General	18,000	14,555	80.86%	598
Utility - Refuse Removal	2,800	2,384	85.14%	265
Utility - Water & Sewer	5,600	4,902	87.54%	463

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-22 ACTUAL
Insurance - Property	38,827	32,283	83.15%	-
R&M-General	4,000	2,806	70.15%	29
R&M-Fountain	500	317	63.40%	-
R&M-Pools	23,657	2,212	9.35%	671
R&M-Tennis Courts	1,000	3,369	336.90%	-
R&M-Fitness Equipment	2,800	1,444	51.57%	612
R&M-Fitness Center	2,000	227	11.35%	-
R&M-Security Cameras	1,000	1,887	188.70%	-
R&M-Backflow Inspection	154	130	84.42%	-
Fire Ext Inspection & Repairs	500	137	27.40%	137
R&M-Fire Alarm	500	400	80.00%	-
Fire Alarm Inspection	200	198	99.00%	198
R&M-Fire Sprinklers	500	450	90.00%	450
R&M - Computer/Internet	2,500	4,014	160.56%	-
Misc-Cable TV Expenses	1,398	953	68.17%	106
Misc-Clubhouse Activities	4,800	1,380	28.75%	-
Misc-Contingency	19,100	962	5.04%	10
Office Supplies	3,000	2,018	67.27%	370
Cleaning Supplies	2,600	485	18.65%	247
Cleaning Services	500	-	0.00%	-
Cap Outlay - Other	17,025	13,211	77.60%	-
Total Clubhouse and Recreation	228,938	145,371	63.50%	10,349
<u>Reserves</u>				
Reserve - Roadways	32,394	43,395	133.96%	-
Reserve-Stormwater System	29,220	13,308	45.54%	13,308
Reserves - Wall	28,435	-	0.00%	-
Total Reserves	90,049	56,703	62.97%	13,308
TOTAL EXPENDITURES & RESERVES	704,519	506,560	71.90%	70,123
Excess (deficiency) of revenues				
Over (under) expenditures	-	194,178	0.00%	(69,259)
Net change in fund balance	\$ -	\$ 194,178	0.00%	\$ (69,259)
FUND BALANCE, BEGINNING (OCT 1, 2021)	562,205	562,205		
FUND BALANCE, ENDING	\$ 562,205	\$ 756,383		

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending June 30, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-22 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 30	\$ 49	163.33%	\$ 42
Special Assmnts- Tax Collector	180,800	179,533	99.30%	121
Special Assmnts- Discounts	(7,232)	(6,570)	90.85%	4
TOTAL REVENUES	173,598	173,012	99.66%	167
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	3,616	3,459	95.66%	2
Total Administration	3,616	3,459	95.66%	2
<u>Debt Service</u>				
Principal Debt Retirement	85,000	85,000	100.00%	-
Principal Prepayments	-	5,000	0.00%	-
Interest Expense	103,170	103,028	99.86%	-
Total Debt Service	188,170	193,028	102.58%	-
TOTAL EXPENDITURES	191,786	196,487	102.45%	2
Excess (deficiency) of revenues				
Over (under) expenditures	(18,188)	(23,475)	n/a	165
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(18,188)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(18,188)	-	0.00%	-
Net change in fund balance	\$ (18,188)	\$ (23,475)	n/a	\$ 165
FUND BALANCE, BEGINNING (OCT 1, 2021)	196,130	196,130		
FUND BALANCE, ENDING	\$ 177,942	\$ 172,655		

**Heritage Lake Park
Community Development District**

Supporting Schedules

June 30, 2022

Non-Ad Valorem Special Assessments - Charlotte County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2022

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Series 2005 Debt Service Fund
Assessments Levied				\$ 904,361	\$ 723,561	\$ 180,800
Allocation %				100%	80%	20%
Real Estate Installment						
11/05/21	\$ 10,458	\$ 575	\$ 213	\$ 11,246	\$ 8,901	\$ 2,345
04/20/22	12,733	169	260	13,162	10,432	2,730
Real Estate Current						
11/10/21	17,590	748	359	18,697	14,853	3,844
11/18/21	25,431	1,081	519	27,031	21,455	5,576
11/23/21	94,001	3,997	1,918	99,916	79,217	20,699
12/02/21	97,862	4,161	1,997	104,020	82,518	21,502
12/09/21	344,324	14,640	7,027	365,991	291,474	74,517
12/16/21	80,271	3,413	1,638	85,322	67,665	17,658
01/13/22	97,605	3,132	1,992	102,729	86,846	15,883
02/09/22	25,940	561	529	27,031	21,455	5,576
03/10/22	14,200	146	290	14,636	11,553	3,084
04/07/22	26,490	-	541	27,031	21,455	5,576
05/12/22	2,092	(62)	43	2,073	1,650	422
06/09/22	598	(18)	12	592	472	121
TOTAL	\$ 849,595	\$ 32,543	\$ 17,339	\$ 899,477	\$ 719,945	\$ 179,533
% COLLECTED					99.46%	99.50%
TOTAL OUTSTANDING					\$ 4,884	\$ 1,267

Cash and Investment Balances
June 30, 2022

<u>ACCOUNT NAME</u>	<u>ACCOUNT TYPE</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Public Funds	Checking	Synovus	0.00%	\$ 432,904
Cash On Hand/Petty Cash				800
			Subtotal	\$ 433,704
Public Funds	Money Market	BankUnited	0.35%	196,652
Government Interest	Checking	Valley National Bank	0.50%	147,250
			Subtotal	\$ 343,902
DEBT SERVICE FUND				
Series 2005 Prepayment Account		U.S. Bank	1.05%	2,717
Series 2005 Reserve Fund		U.S. Bank	1.05%	127,239
Series 2005 Revenue Fund		U.S. Bank	1.05%	42,151
			Subtotal	\$ 172,108 (1)
			Total	\$ 949,713

Note 1 - Invested in US Bank First American Government Obligation Fund

Bank Reconciliation

Bank Account No. 9900 SYNOVUS GF CHECKING
 Statement No. 06-22
 Statement Date 6/30/2022

G/L Balance (LCY)	432,903.57	Statement Balance	439,259.00
G/L Balance	432,903.57	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	439,259.00
Subtotal	432,903.57	Outstanding Checks	6,355.43
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	432,903.57	Ending Balance	432,903.57
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
5/2/2022	Payment	10896	BRYANT MILLER OLIVE P.A	210.00	0.00	210.00
5/19/2022	Payment	10910	BRYANT MILLER OLIVE P.A.	560.00	0.00	560.00
6/23/2022	Payment	10947	JAMES G. KRAUSS	184.70	0.00	184.70
6/27/2022	Payment	10948	ACTION AUTOMATIC DOOR CO	428.50	0.00	428.50
6/27/2022	Payment	10949	WENZEL ELECTRICAL SERVICES INC	135.00	0.00	135.00
6/27/2022	Payment	10950	HOWARDS POOL WORLD INC	230.87	0.00	230.87
6/27/2022	Payment	10951	KENNEDY ELECTRIC CO OF PUNTA GORD	656.36	0.00	656.36
6/27/2022	Payment	10952	CPH	3,950.00	0.00	3,950.00
Total Outstanding Checks.....				6,355.43		6,355.43

HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
SYNOVUS GF CHECKING - (ACCT# XXXXX9900)									
Check	10893	05/02/22	Vendor	HERITAGE LAKE PARK- C/O US BANK N.A	04282022 2005	TRANSFER TAX COLLECTIONS	Due From Other Funds	131000	\$11,097.33
Check	10894	05/02/22	Vendor	HOWARDS POOL WORLD INC	8947-G	VAC CAP	R&M-Pools	001-546074-57212	\$45.69
Check	10894	05/02/22	Vendor	HOWARDS POOL WORLD INC	10428-G	APRIL 2022 POOL SVC / EXTRA CLEANINGS	Contracts-Pools	001-534078-57212	\$735.00
Check	10894	05/02/22	Vendor	HOWARDS POOL WORLD INC	10428-G	APRIL 2022 POOL SVC / EXTRA CLEANINGS	Contracts-Pools	001-534078-57212	\$600.00
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$5,039.67
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	ProfServ-Field Management	001-531016-53901	\$491.75
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	PROJ MANAGER	001-531027-53901	\$187.50
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	PROJ MANAGER	001-541006-51301	\$17.49
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	PROJ MANAGER	001-531047-51301	\$113.00
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	PAYROLL	001-549900-57212	\$5.00
Check	10895	05/02/22	Vendor	INFRAMARK, LLC	76493	APRIL 2022 MGMT FEES	RECORD STORAGE FEES	001-549900-53901	\$8.33
Check	10896	05/02/22	Vendor	BRYANT MILLER OLIVE P.A.	77776	GEN COUNSEL THRU MAR 2022	ProfServ-Legal Services	001-531023-51401	\$210.00
Check	10897	05/02/22	Vendor	NEW IQ, LLC	33745	TROUBLE SHOOT COMPUTER LOCK OUT	R&M - Computer/Internet	001-546915-57212	\$115.00
Check	10898	05/02/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00790290	4/2022 LAKE & POND MGMT	ProfServ-Wetlands	001-531048-53901	\$504.70
Check	10898	05/02/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00790291	4/2022 LAKE & POND MGMT	ProfServ-Wetlands	001-531048-53901	\$412.00
Check	10899	05/02/22	Vendor	SUNSHINE ACE HARDWARE, INC.	042522-900376	PAINT SUPPLIES FOR PICNIC TABLES	PAINT SUPPLIES	001-546001-57212	\$19.14
Check	10900	05/02/22	Vendor	DEBBI WARING	041122-	FOOD FOR FASHION SHOW HELD ON 4/3/22	Misc-Clubhouse Activities	001-549120-57212	\$172.33
Check	10901	05/02/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV123231	IRR REPAIRS	R&M-Irrigation	001-546041-53901	\$183.34
Check	10901	05/02/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV123230	IRR REPAIRS	R&M-Irrigation	001-546041-53901	\$960.00
Check	10902	05/09/22	Employee	ELIZABETH R. SHELLA	PAYROLL	May 09, 2022 Payroll Posting			\$184.70
Check	10903	05/09/22	Employee	LAWRENCE G. FORLANO	PAYROLL	May 09, 2022 Payroll Posting			\$184.70
Check	10904	05/12/22	Employee	DAVID M. GROUT	PAYROLL	May 12, 2022 Payroll Posting			\$349.40
Check	10905	05/10/22	Vendor	COVERALL NORTH AMERICA, INC.	1160272671	5/2022 JANITORIAL SVCS	Contracts-Cleaning Services	001-534082-57212	\$1,035.00
Check	10906	05/19/22	Vendor	PERSSON, COHEN & MOONEY, P.A.	2076	GEN COUNSEL THRU APRIL 2022	ProfServ-Legal Services	001-531023-51401	\$2,283.75
Check	10906	05/19/22	Vendor	PERSSON, COHEN & MOONEY, P.A.	2077	MASSEY THRU APRIL 2022	ProfServ-Legal Services	001-531023-51401	\$1,109.25
Check	10907	05/19/22	Vendor	HOWARDS POOL WORLD INC	10781-G	LIFE RINGS/ROPES FOR RINGS	R&M-Pools	001-546074-57212	\$356.08
Check	10908	05/19/22	Vendor	TRAVELERS CL REMITTANCE CENTER	042722-8443W7193	WORKERS COMP RENEWAL 5/17/22 - 5/17/23	Workers' Compensation	001-524001-57212	\$527.00
Check	10909	05/19/22	Vendor	PEST ELIMINATORS, INC	128495	PEST CONTROL	Contracts-Pest Control	001-534125-57212	\$150.00
Check	10910	05/19/22	Vendor	BRYANT MILLER OLIVE P.A.	78032	GEN COUNSEL THRU APRIL 2022	ProfServ-Legal Services	001-531023-51401	\$560.00
Check	10911	05/19/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00809750	MAY 2022 WETLANDS MGMT SVCS	ProfServ-Wetlands	001-531048-53901	\$412.00
Check	10911	05/19/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00809749	MAY 2022 LAKE/POND MGMT SVCS	ProfServ-Wetlands	001-531048-53901	\$504.70
Check	10911	05/19/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00809751	MAY 2022 FOUNTAIN MAINT	Contracts-Fountain	001-534023-57212	\$175.10
Check	10912	05/19/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV122068	4/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$6,000.78
Check	10913	05/26/22	Employee	DAVID M. GROUT	PAYROLL	May 26, 2022 Payroll Posting			\$349.40
Check	10919	05/27/22	Vendor	HOWARDS POOL WORLD INC	28141-F	POOL MAINT	R&M-Pools	001-546074-57212	\$42.57
Check	10919	05/27/22	Vendor	HOWARDS POOL WORLD INC	13172-G	MAY 2022 POOL SVC/EXTRA CLEANING	Contracts-Pools	001-534078-57212	\$735.00
Check	10919	05/27/22	Vendor	HOWARDS POOL WORLD INC	13172-G	MAY 2022 POOL SVC/EXTRA CLEANING	Contracts-Pools	001-534078-57212	\$480.00
Check	10920	05/27/22	Vendor	ENVERA SYSTEMS - EFT	713544	GATE ACCESS 5/1-5/9/22	Prepaid Items	155000	\$5,838.54
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	FASHION SHOW	001-549120-57212	\$5.91
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	FASHION SHOW	001-549120-57212	\$5.91
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	RIBBON & NAPKINS	001-549120-57212	\$7.23
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	PLATES/BOWLS	001-549120-57212	\$18.75
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	CLEAR BOWLS FOR FASHION SHOW	001-549120-57212	\$3.75
Check	10921	05/27/22	Vendor	LINDA ROSS	043022-PC	PETTY CASH REPLENISH APRIL 2022	WEED KILLER FOR POOL DECK	001-549900-57212	\$8.00
Check	10922	05/27/22	Vendor	INNERSYNC STUDIO LTD	20351	WEBSITE/COMPLIANCE SVCS	WEBSITE SVCS-HOSTING, SUPPORT, TRAINING	001-546915-57212	\$153.75
Check	10922	05/27/22	Vendor	INNERSYNC STUDIO LTD	20351	WEBSITE/COMPLIANCE SVCS	ONGOING PDF ACCESSIBILITY COMPLIANCE	001-546915-57212	\$234.38
Check	10923	05/27/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV123359	TREE/PLANT INSTALLATIONS/IRRIG REPAIRS	R&M-General	001-546001-53901	\$4,919.00
Check	10923	05/27/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV123359	TREE/PLANT INSTALLATIONS/IRRIG REPAIRS	R&M-Irrigation	001-546041-53901	\$300.00
Check	10924	06/02/22	Vendor	FEDEX	7-765-63601	FEDEX TO BOARD MBR EBERHARDT	Postage and Freight	001-541006-51301	\$20.15
Check	10925	06/09/22	Employee	DAVID M. GROUT	PAYROLL	June 09, 2022 Payroll Posting			\$349.40
Check	10926	06/08/22	Employee	LAWRENCE G. FORLANO	PAYROLL	June 08, 2022 Payroll Posting			\$184.70
Check	10927	06/14/22	Vendor	WENZEL ELECTRICAL SERVICES INC	242262	ANNUAL FIRE ALARM INSPECTION	Fire Alarm Inspection	001-546464-57212	\$198.00
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$5,039.67
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	ProfServ-Field Management	001-531016-53901	\$491.75
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	PROJ MANAGER	001-531027-53901	\$450.00
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	COPIES	001-547001-51301	\$0.30
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	POSTAGE	001-541006-51301	\$12.72
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	WEB ADMIN	001-531094-51301	\$113.00
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	PAYROLL	001-549900-57212	\$5.00
Check	10928	06/14/22	Vendor	INFRAMARK, LLC	77613	MAY 2022 MGMT FEES	RECORDS STORAGE FEES	001-551002-51301	\$8.33
Check	10929	06/14/22	Vendor	FLORIDA DEPT OF HEALTH IN CHARLOTTE CNTY	08-BID-5886811	POOL PERMITS	R&M-Pools	001-546074-57212	\$375.00
Check	10930	06/14/22	Vendor	CINTAS CORPORATION NO. 2	0F24564945	ANNUAL FIRE EXTINGUISHER INSPECTION	Fire Ext Inspection & Repairs	001-546462-57212	\$136.98
Check	10931	06/14/22	Vendor	ACCESS FIRE PROTECTION, INC.	10602	ANNUAL FIRE SPRINK SYS INSP/BACKF TST 2022	R&M-Fire Sprinklers	001-546903-57212	\$450.00
Check	10932	06/14/22	Vendor	COVERALL NORTH AMERICA, INC.	1160273279	JUNE 2022 CLEANING SVCS	Contracts-Cleaning Services	001-534082-57212	\$1,035.00
Check	10933	06/14/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV124141	5/2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$6,000.78
Check	10934	06/16/22	Vendor	K & T POULTON INC DBA/	6033	POOL MAINT	R&M-Pools	001-546074-57212	\$150.00
Check	10935	06/16/22	Vendor	PERSSON, COHEN & MOONEY, P.A.	2181	MASSEY THRU MAY 2022	ProfServ-Legal Services	001-531023-51401	\$391.50
Check	10935	06/16/22	Vendor	PERSSON, COHEN & MOONEY, P.A.	2180	GEN MATTERS THRU MAY 2022	ProfServ-Legal Services	001-531023-51401	\$130.50
Check	10936	06/16/22	Vendor	ENVERA SYSTEMS - EFT	714540	6/2022 GATE ACCESS AMENITIES ACCESS	Prepaid Items	155000	\$5,962.08
Check	10936	06/16/22	Vendor	ENVERA SYSTEMS - EFT	715539	JULY SEC SVCS - GATE ACCESS/AMENITIES	Prepaid Items	155000	\$5,962.08
Check	10937	06/16/22	Vendor	FITNESS SERVICES OF FLORIDA, INC	25330	FITNESS EQUIP REPAIRS	R&M-Fitness Equipment	001-546115-57212	\$316.70
Check	10937	06/16/22	Vendor	FITNESS SERVICES OF FLORIDA, INC	25327	QTRLY PREVENTATIVE MAINT 6/8/22	R&M-Fitness Equipment	001-546115-57212	\$295.00
Check	10938	06/16/22	Vendor	GRANDE AIRE SERVICES, INC.	68778	ICE MACHINE REPAIRS	R&M-General	001-546001-57212	\$773.00

HERITAGE LAKE PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 5/1/22 to 6/30/22

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	10938	06/16/22	Vendor	GRANDE AIRE SERVICES, INC.	68779	ICE MACHINE MAINT	R&M-General	001-546001-57212	\$362.88
Check	10939	06/16/22	Vendor	NEW IQ, LLC	I1250	GATEHOUSE - BATTERY BACKUP	R&M-Buildings	001-546012-53904	\$525.00
Check	10939	06/16/22	Vendor	NEW IQ, LLC	I1336	SEC SYST ISSUE	R&M-Security Cameras	001-546345-57212	\$266.50
Check	10940	06/16/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00828462	JUNE 2022 WETLANDS MGMT SVCS	ProfServ-Wetlands	001-531048-53901	\$412.00
Check	10940	06/16/22	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00828461	LAKE/POND MGMT SVCS	ProfServ-Wetlands	001-531048-53901	\$504.70
Check	10941	06/16/22	Vendor	SUNLAND PAVING COMPANY	26696	PARKING LOT RESTRIPIING	Reserve - Roadways	001-568138-58100	\$520.00
Check	10942	06/16/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV125742	STUCK VALVE BEHIND CLUBHOUSE	R&M-Irrigation	001-546041-53901	\$402.00
Check	10942	06/16/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV127231	PUMP STATIONS 4&5 LOW PRESSURE	R&M-Irrigation	001-546041-53901	\$174.90
Check	10943	06/23/22	Employee	DAVID M. GROUT	PAYROLL	June 23, 2022 Payroll Posting			\$349.40
Check	10944	06/20/22	Vendor	COPELAND SOUTHERN ENTERPRISES INC	366	LAKE DRAINAGE INSTALLATION	R&M-Lake	001-546042-53901	\$1,567.00
Check	10944	06/20/22	Vendor	COPELAND SOUTHERN ENTERPRISES INC	366	LAKE DRAINAGE INSTALLATION	Reserve-Stormwater System	001-568169-58100	\$13,308.00
Check	10945	06/20/22	Vendor	SUNLAND PAVING COMPANY	26695	PARKING LOT PAVING	Reserve - Roadways	001-568138-58100	\$42,875.00
Check	10946	06/20/22	Vendor	DOWN TO EARTH LANDSCAPE & IRRIGATION	INV126682	JUNE 2022 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$6,000.78
Check	10947	06/23/22	Employee	JAMES G. KRAUSS	PAYROLL	June 23, 2022 Payroll Posting			\$184.70
Check	10948	06/27/22	Vendor	ACTION AUTOMATIC DOOR CO	S441127	INSTALL EVAC RECEIVER ON RESIDENT GATE	R&M-Buildings	001-546012-53904	\$428.50
Check	10949	06/27/22	Vendor	WEINZEL ELECTRICAL SERVICES INC	242571	JULY-SEPT ALARM MONITORING	Prepaid Items	155000	\$135.00
Check	10950	06/27/22	Vendor	HOWARDS POOL WORLD INC	WO-2719	REPLACE TORO AUTOFILL VALVE	R&M-Pools	001-546074-57212	\$230.87
Check	10951	06/27/22	Vendor	KENNEDY ELECTRIC CO OF PUNTA GORDA, INC	20145	LIGHTS OUT @ ENTRY PILLARS	R&M-Lights	001-546133-53901	\$656.36
Check	10952	06/27/22	Vendor	CPH	141623	ENGG SVCS 5/15/22 STORMWATER ANALYSIS	ProfServ-Engineering	001-531013-51501	\$3,950.00
ACH	DD1098	05/11/22	Vendor	CHARLOTTE COUNTY UTILITIES	042122-121310 ACH	BILL PRD 3/17-4/19/22	Utility - Water & Sewer	001-543021-57212	\$67.59
ACH	DD1099	05/11/22	Vendor	CHARLOTTE COUNTY UTILITIES	042122-125125 ACH	BILL PRD 3/17-4/19/22	Utility - Water & Sewer	001-543021-57212	\$515.98
ACH	DD1103	05/09/22	Employee	DOUGLAS L. CARVILLE	PAYROLL	May 09, 2022 Payroll Posting			\$154.70
ACH	DD1104	05/09/22	Employee	PAUL R. EBERHARDT	PAYROLL	May 09, 2022 Payroll Posting			\$184.70
ACH	DD1105	05/09/22	Employee	JAMES G. DEFILIPPO	PAYROLL	May 09, 2022 Payroll Posting			\$144.70
ACH	DD1106	05/26/22	Vendor	WASTE MANAGEMENT INC OF FLORIDA	9915050-0336-8 ACH	5/2022 REFUSE REMOVAL	Utility - Refuse Removal	001-543020-57212	\$264.93
ACH	DD1107	05/14/22	Vendor	COMCAST	042322-3872 ACH	SVC 5/6 - 6/5/22	Misc-Internet Services	001-549031-53903	\$151.85
ACH	DD1109	05/11/22	Employee	LINDA C. ROSS	PAYROLL	May 11, 2022 Payroll Posting			\$831.48
ACH	DD1112	05/25/22	Employee	LINDA C. ROSS	PAYROLL	May 25, 2022 Payroll Posting			\$831.48
ACH	DD1113	05/27/22	Vendor	COMCAST	050622-2663 ACH	BILL PRD 5/19-6/18/22	Misc-Internet Services	001-549031-53903	\$155.38
ACH	DD1113	05/27/22	Vendor	COMCAST	050622-2663 ACH	BILL PRD 5/19-6/18/22	Communication - Telephone	001-541003-53903	\$70.26
ACH	DD1113	05/27/22	Vendor	COMCAST	050622-2663 ACH	BILL PRD 5/19-6/18/22	Misc-Cable TV Expenses	001-549039-57212	\$105.73
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	LIGHTBULBS FOR CLUB HOUSE	001-546001-57212	\$24.94
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	POOL LIFT CHAIR COVER	001-546074-57212	\$111.24
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	HAND SOAP	001-551003-57212	\$10.00
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	MICROSOFT MEMBERSHIP	001-551002-57212	\$8.25
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	SOAP/PAPER TOWELS	001-551003-57212	\$36.65
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	LIGHTBULBS	001-546001-57212	\$50.84
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	NORTON LIFE LOCK	001-551002-57212	\$9.51
ACH	DD1114	05/18/22	Vendor	VALLEY NATIONAL BANK	042122-6536 ACH	APR PURCHASES	OFFICE SUPPLIES	001-551002-57212	\$152.91
ACH	DD1115	06/06/22	Vendor	CHARLOTTE COUNTY UTILITIES	051922-125125 ACH	BILLPRD 4/19-5/17/22	Utility - Water & Sewer	001-543021-57212	\$435.62
ACH	DD1116	06/06/22	Vendor	CHARLOTTE COUNTY UTILITIES	051922-121310 ACH	BILL PRD 4/19-5/17/22	Utility - Water & Sewer	001-543021-57212	\$67.59
ACH	DD1117	06/08/22	Employee	LINDA C. ROSS	PAYROLL	June 08, 2022 Payroll Posting			\$767.20
ACH	DD1118	06/08/22	Employee	DOUGLAS L. CARVILLE	PAYROLL	June 08, 2022 Payroll Posting			\$154.70
ACH	DD1119	06/08/22	Employee	PAUL R. EBERHARDT	PAYROLL	June 08, 2022 Payroll Posting			\$184.70
ACH	DD1120	06/08/22	Employee	JAMES G. DEFILIPPO	PAYROLL	June 08, 2022 Payroll Posting			\$144.70
ACH	DD1121	06/14/22	Vendor	COMCAST	052322-3872 ACH	BILL PRD 6/6-7/5/22	Misc-Internet Services	001-549031-53903	\$151.85
ACH	DD1122	06/24/22	Vendor	WASTE MANAGEMENT INC OF FLORIDA	9918306-0336-1 ACH	JUNE 2022 REFUSE REMOVAL	Utility - Refuse Removal	001-543020-57212	\$264.93
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	COPY PAPER	001-551002-57212	\$47.70
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	LOCKS FOR GATEHOUSE DOOR	001-546012-53904	\$98.00
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	RETURN	001-546012-53904	(\$98.00)
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	PAINT FOR ROCKING CHAIRS	001-546001-57212	\$10.96
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	SPIKES FOR SPEED BUMPT	001-546001-53901	\$6.96
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	OPEN/CLOSE SIGN FOR OFFICE DOOR	001-551002-57212	\$6.99
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	POOL SUPPLIES	001-546074-57212	\$4.84
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	MICROSOFT RENEWAL	001-551002-57212	\$8.25
ACH	DD1123	06/18/22	Vendor	VALLEY NATIONAL BANK	052322-6536 ACH	APRIL/MAY PURCHASES	NORTON FOR COMPUTER	001-551002-57212	\$59.99
ACH	DD1124	06/01/22	Vendor	SAM'S CLUB DIRECT	052022-5959 ACH	MEMBERSHIP FEE	MEMBERSHIP DUES	001-549900-57212	\$45.00
ACH	DD1125	06/22/22	Employee	LINDA C. ROSS	PAYROLL	June 22, 2022 Payroll Posting			\$606.50
ACH	DD1126	06/27/22	Vendor	COMCAST	060622-2663 ACH	BILL PRD 6/19-7/18/22	Communication - Telephone	001-541003-53903	\$70.26
ACH	DD1126	06/27/22	Vendor	COMCAST	060622-2663 ACH	BILL PRD 6/19-7/18/22	Misc-Cable TV Expenses	001-549039-57212	\$105.73
ACH	DD1126	06/27/22	Vendor	COMCAST	060622-2663 ACH	BILL PRD 6/19-7/18/22	Misc-Internet Services	001-549031-53903	\$155.38
ACH	DD1127	06/14/22	Vendor	FPL SUMMARY BILLING	052022 ACH	BILL PRD 4/12-5/11/22	Electricity - General	001-543006-53904	\$189.60
ACH	DD1127	06/14/22	Vendor	FPL SUMMARY BILLING	052022 ACH	BILL PRD 4/12-5/11/22	Electricity - General	001-543006-57212	\$1,467.54
ACH	DD1127	06/14/22	Vendor	FPL SUMMARY BILLING	052022 ACH	BILL PRD 4/12-5/11/22	Electricity - General	001-543006-53903	\$517.24
ACH	DD1128	06/14/22	Vendor	FPL SUMMARY BILLING	042122 ACH	BILL PRD 3/11-4/12/22	Electricity - General	001-543006-53904	\$211.70
ACH	DD1128	06/14/22	Vendor	FPL SUMMARY BILLING	042122 ACH	BILL PRD 3/11-4/12/22	Electricity - General	001-543006-57212	\$1,735.74
ACH	DD1128	06/14/22	Vendor	FPL SUMMARY BILLING	042122 ACH	BILL PRD 3/11-4/12/22	Electricity - General	001-543006-53903	\$489.42

Account Total \$161,351.36

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6Ci.

**12419 SW County Road 769
Lake Suzy, FL 34269**

**HERITAGE LAKE PARK CDD
25635 HERITAGE LAKE BLVD.
PUNTA GORDA
FL
33983**

Per Howard's Pool World, Inc.

www.howardspoolworld.com
rachaelhpw@embarqmail.com

Seventh Order of Business

7A

**HERITAGE LAKE PARK
COMMUNITY DEVELOPMENT DISTRICT
CHARLOTTE COUNTY, FLORIDA**

**HB-53
STORMWATER NEEDS ANALYSIS**

JUNE 2022



*Engineers
Architects
Planners
Surveyors
Landscape Architects
Traffic/Transportation
Environmental Scientists
Construction Management*

CPH, Inc.
2216 Altamont Ave., Fort Myers, FL 33901
(239) 332-5499

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided in Appendix A). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, *etc.*) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - Private entities or citizens
 - Federal government
 - State government, including the Florida Department of Transportation (FDOT)
 - Water Management Districts
 - School districts
 - State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.

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- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for completing the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials. <hyperlink>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs. These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

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Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

- Name of Local Government: Heritage Lake Park Community Development District (H LPCDD)
- Name of stormwater utility, if applicable: N/A
- Contact Person
 - Name: **Justin Faircloth**
 - Position/Title: **District Manager**
 - Email Address: **justin.faircloth@inframark.com**
 - Phone Number: **239.785.0675**
- Indicate the Water Management District(s) in which your service area is located.
 - **Southwest Florida Water Management District (SWFWMD)**
- Indicate the type of local government:
 - **Independent Special District (Community Development District)**

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Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Heritage Lake Park consists of approximately, 422 multi-family units, a club house and associated infrastructure and utilities. The development consists of 7 onsite lakes totaling approximately 16.88 acres (5 onsite ponds/lakes and 2 wetlands totaling 12.04 acres and 4.84 acres, respectively).

The site is currently permitted through Southwest Florida Water Management District under ERP # 43026404.000.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater.

Heritage Lake Park Community Development District (CDD) is ruled under Florida Statute 190 which requires the CDD to maintain and operate the community's stormwater management system in compliance with current regulations and the SWFWMD ERP # 43026404.000 stipulations and special conditions. The CDD Board of Supervisors is responsible for planning, financing, improving, operating and maintaining the stormwater treatment lakes within the boundaries of the Heritage Lake Park residential community.

The budget for operation and maintenance is set through an annual assessment system and occasional Bonds when necessary (major storm events). The CDD has established the annual assessment program in conjunction with their Engineer of Record and District Manager and they are tasked with the review and assessment of the stormwater system's current condition. After the stormwater assessment is completed, the Engineer of Record provides a report which depicts the areas needing attention on a priority basis schedule.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

- Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes) - 5
- Water quality improvement (TMDL Process/BMAPs/other) – 4
- Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise – 5
- Other: **Planting and maintenance of littoral aquatic material.**

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit? **No**

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If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:

- Phase I – **N/A**
- Phase II – **N/A**

Does your jurisdiction have a dedicated stormwater utility? **No**

If no, do you have another funding mechanism? **Yes**

If yes, please describe your funding mechanism. **Community Annual Assessment**

Does your jurisdiction have a Stormwater Master Plan or Plans? **Yes**

If Yes: **SWFWMD ERP Permit Special Conditions**

- How many years does the plan(s) cover? **The CDD is responsible for the stormwater system in perpetuity**
- Are there any unique features or limitations that are necessary to understand what the plan does or does not address? **No**

Please provide a link to the most recently adopted version of the document (if it is published online): <http://www18.swfwmd.state.fl.us/Erp/Export/ViewDoc/rpqr1rv2.pdf>

Does your jurisdiction have an asset management (AM) system for stormwater infrastructure? **Yes – H LPCDD Board of Supervisor**

If Yes, does it include 100% of your facilities? **Yes**

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included? **N/A**

Does your stormwater management program implement the following (answer Y/N):

- A construction sediment and erosion control program for new construction (plans review and/or inspection)? **Yes. The CDD, through their EOR, is responsible for reviewing, implementing and inspecting all new proposed developments within the CDD boundary limits for sedimentation and erosion control compliance.**
- An illicit discharge inspection and elimination program? A public education program? **Yes. The CDD, through their EOR and District Manager, periodically inspects the stormwater system for illicit discharges and action is immediately taken to eliminate such illicit discharge.**
- A program to involve the public regarding stormwater issues? **Yes**
- A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc.? **Yes**
- A stormwater ordinance compliance program (*i.e.* for low phosphorus fertilizer)? Water quality or stream gage monitoring? **Yes. Entities within the H LPCDD must follow Florida Statute 576 and are prohibited from using any phosphorus fertilizer from June 1st to September 30th as stipulated in the Florida Statute. Water Quality Monitoring is performed twice a year during the rainy and dry seasons.**

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- A geospatial data or other mapping system to locate stormwater infrastructure (GIS, *etc.*)? A system for managing stormwater complaints? **Yes. All control structures and outfalls have been located using geospatial data. The HLPCCD Board is the entity responsible for managing all stormwater complaints.**
- Other specific activities?

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)? **Yes**

Notes or Comments on the above:

Does your stormwater operation and maintenance program implement any of the following: (answer Y/N)

- Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, *etc.*? **Yes**
- Debris and trash removal from pond skimmers, inlet grates, ditches, *etc.*? **Yes**
- Invasive plant management associated with stormwater infrastructure? **Yes**
- Ditch cleaning? **Yes**
- Sediment removal from the stormwater system (vacuum trucks, other)? **Yes**
- Muck removal (dredging legacy pollutants from water bodies, canal, *etc.*)? **No**
- Street sweeping? **Yes, as needed during construction activities.**
- Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, *etc.*? **No**
- Non-structural programs like public outreach and education? **Yes**
- Other specific routine activities?

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

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Please provide answers to the following questions regarding your stormwater system inventory. <A selection box for unit of measurement will be included> Enter zero (0) if your system does not include the component.

- Estimated feet or miles of buried culvert: **The CDD is responsible for maintaining a total of ±5 miles of interconnecting pipes of the stormwater lakes as depicted in the ERP # 43026404.000.**
- Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program: **N/A**
- Estimated number of storage or treatment basins (*i.e.*, wet or dry ponds): **16.88 Acres of wet detention and natural wetlands**
- Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, *etc.*: **0**
- Number of chemical treatment systems (*e.g.*, alum or polymer injection): **0**
- Number of stormwater pump stations: **0**
- Number of dynamic water level control structures (*e.g.*, operable gates and weirs that control canal water levels): **2 control structures**
- Number of stormwater treatment wetland systems: **5 Stormwater treatment lakes/ponds and 2 wetlands.**
- Other:

Notes or Comments on any of the above: <text box>

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (Answer Y/N):

Best Management Practice	Current (Y/N)	Planned (Y/N)
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	Yes	Yes
Living shorelines	No	No
Other:		

Please indicate which resources or documents you used when answering these questions (check all that apply). <checkboxes>

- Asset management system ☒
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments ☒
- Water quality projects ☒
- Other(s):

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

- If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here: **Charlotte County**
- Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template. **N/A**

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain. **N/A**

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*). **N/A**

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template's service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, "services" means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement

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2. Water quality, addressed in parts 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project's capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation. An inflation index beginning with calendar year 2023 is included in the accompanying Excel workbook for those that would like to use the latest state projections.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input on the accompanying Excel workbook and grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected O&M total costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance		Expenditures			
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	\$90,205	\$489,627	\$560,757	\$642,220	\$735,518
Brief description of growth greater than 15% over any 5-year period:					

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Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vector/jet trucks. **7 Stormwater treatment lakes/ponds, conveyance pipes and control structures**

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs. **H LPCDD performs twice yearly monitoring events covered under the annual budget.**

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their [Annual STAR Report](#). **N/A**

Expansion Projects with a Committed Funding Source**5.2.1 Flood Protection – N/A**

Expenditures

Project Name	LFY 20212022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.2.2 Water Quality – N/A

Expenditures

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 20212022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

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Part 5.3 Future Expansion with No Identified Funding Source – N/A

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs. -

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source**5.3.1 Flood Protection – N/A****Expenditures**

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.3.2 Water Quality – N/A**Expenditures**

Project Name (or, if applicable, BMAP Project Number or Project ID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

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Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<checkboxes>

- Stormwater Master Plan
- Basin Studies or Engineering Reports
- Adopted BMAP
- Adopted Total Maximum Daily Load
- Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
 - Specify: <text box>
- Other(s): <text box>

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change - N/A

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, *etc.* Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life. – **N/A**

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

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End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
 - Bond proceeds should reflect only the amount expended in the given year.
 - A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

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Routine O&M

	Actual Expenditures	Funding for Actual Expenditures								Contributions to Reserve Account	Balance of Reserve Account
		Percent from Current Year Revenues	Drawn from Bond Proceeds	Percent from Current Year Revenues	Drawn from Bond Proceeds	Percent from Dedicated Reserve	Drawn from Dedicated Reserve	Percent from All-Purpose Rainy Day Fund	Drawn from All-Purpose Rainy Day Fund		
2016-17	\$105,956	100%	0%	15%	0%					\$29,220	\$54,490
2017-18	\$118,857	100%	0%	18%	0%					\$29,220	\$45,358
2018-19	\$144,349	100%	0%	180%	0%					\$29,220	\$21,878
2019-20	\$114,481	100%	0%	43%	0%					\$29,220	\$16,749
2020-21	\$90,205	100%	0%	0%	0%					\$29,220	\$45,969

Resiliency

	Actual Expenditures	Funding for Actual Expenditures								Contributions to Reserve Account	Balance of Reserve Account
		Percent from Current Year Revenues	Drawn from Bond Proceeds	Percent from Current Year Revenues	Drawn from Bond Proceeds	Percent from Dedicated Reserve	Drawn from Dedicated Reserve	Percent from All-Purpose Rainy Day Fund	Drawn from All-Purpose Rainy Day Fund		
2016-17											
2017-18											
2018-19											
2019-20											
2020-21											

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.) - N/A

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions. <Excel template will contain formulas linked to earlier tables>

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Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance				
Expansion				
Resiliency				
Replacement/Aging Infrastructure				
Total Committed Revenues (=Total Committed Projects)				

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion				
Resiliency				
Replacement/Aging Infrastructure				
Projected Funding Gap (=Total Non-Committed Needs)				

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
(specific strategy #1)				
(specific strategy #2)				
(specific strategy #3)				
(specific strategy #4)				
(specific strategy #5)				
Total				

Remaining Unfunded Needs	
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APPENDIX A – Part 5 of Section 403.9301; and Selected Statutory Definitions

403.9302 Stormwater management projections. —

- (1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.
- (2) As used in this section, the term:
 - (a) "Facility" means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.
 - (b) "Stormwater management program" has the same meaning as provided in s. 403.031(15).
 - (c) "Stormwater management system" has the same meaning as provided in s. 403.031(16).
- (3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:
 - (a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
 - (b) The number of current and projected residents served calculated in 5-year increments.
 - (c) The current and projected service area for the stormwater management program or stormwater management system.
 - (d) The current and projected cost of providing services calculated in 5-year increments.
 - (e) The estimated remaining useful life of each facility or its major components.
 - (f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
 - (g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.
- (4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.
- (5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

Stormwater Needs Analysis Template

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Relevant Definitions

Section 403.031(15), F.S.: "Stormwater management program" means the institutional strategy for stormwater management, including urban, agricultural, and other stormwater.

Section 403.031(16), F.S.: "Stormwater management system" means a system which is designed and constructed or implemented to control discharges which are necessitated by rainfall events, incorporating methods to collect, convey, store, absorb, inhibit, treat, use, or reuse water to prevent or reduce flooding, overdrainage, environmental degradation and water pollution or otherwise affect the quantity and quality of discharges from the system.

Ninth Order of Business

9A

Fitness Services of Florida, Inc

dba Mobile Upholstery Services

dba Luxury Spa Sales

dba Roar Branding Store

4220 NW 120th Ave

Coral Springs, FL 33065

954-753-6088 Gymrepair.com



Page #99

Parts/Repair Quote

Date	FSF Quote#
6/21/2022	3806

Customer Contact	Justin Faircloth		
Bill To:	Customer Phone	Service Location:	
Heritage Lake Park CDD c/o Inframark Attn:Justin Faircloth 5911 Country Lakes Dr Ft Myers, FL 33905	239-245-7118 x306	Heritage Lake Park CDD 25635 Heritage Lake Blvd Punta Gorda, FL 33983 Check In & Out with Liz Shella M-F 9am- 2pm	
	Customer Alt. Phone		
	239-785-0675		
Qty	Parts To Be Ordered	Cost	Total
	Received a request from FSF SO 85297 for parts and repair quote. TG		
1	(1) Hoist HD 2400 Roller Pad for S/N: 07-03-005575	60.00	60.00
1	Inbound Shipping and Handling FSF-(Ground)	35.00	35.00
1	Service Charge-PM Rates	65.00	65.00
1	Labor-PM Rates	70.00	70.00
1	Gas Surcharge	15.00	15.00

I hereby agree that all repairs are the sole responsibility of the equipment owner including but not limited to parts, labor and transportation expenses. In the event your account is sent to collections, there will be a 45% fee added to the outstanding balance.

Quote valid for 30 Days, prices subject to change.

Please sign and return quote ASAP to order parts indicated above as needed per the diagnosis by FSF technician. You will be notified in the event of any back orders or delays with the parts. The Service Department will contact you to schedule the service completion when parts arrive.

Quote for the LABOR is only an estimate and subject to change at time of service.

Subtotal \$245.00

Sales Tax (0.0%) \$0.00

Total \$245.00

UPDATED TERMS:

Payment in Full is required for parts/repairs with a Total of \$500.00 or more.

If you require an Invoice, please email us
ar@gymrepair.com

Payment via Credit Card will require a 3%
payment processing fee for the total of the
Invoice.

Thank you.

Customer Signature _____ Date _____

Print Name: _____

**Approved signed quotes may be returned to
parts@gymrepair.com**

9B



11360 Metro Pkwy
Ft Myers, FL 33966
Phone: 239-768-3667

www.ActionDoor.com
800-375-3667

Page #100
Customer Proposal

Proposal Date

06/23/22

Customer:

HERITAGE LAKE PARK CDD
C/O INFRAMARK
210 N UNIVERSITY DR #702
CORAL SPRINGS FL 33071

Reference: #131832

HERITAGE LAKE PARK CDD
25635 RAMPART BLVD
PUNTA GORDA FL 33983

_____ MATERIAL LISTING _____

1 RECEIVER EVAC 24V
LABOR

Subtotal: \$ 428.50
Tax: \$.00
Total: \$ 428.50

Thank you for your business!

Behind our work is more than just our great name –there's me, Jose Comellas. If at any time you feel you did not receive a fair value call me at 1-800-375-3667.

A FINANCE CHARGE OF 1 1/2% will be added if not paid within 30 days (ANNUAL PERCENTAGE RATE OF 18%) A reasonable collection fee of \$15.00 plus all collection costs and attorney fees will be paid if suit is brought or not. A SERVICE CHARGE OF \$3.00 will be added to all accounts less than \$200.00 if not paid within 30 days. A FINANCE CHARGE OF 1 1/2% will be added to accounts \$200.00 or more if not paid within 30 days (ANNUAL PERCENTAGE RATE OF 18%). A reasonable collection fee of \$15.00 plus all court costs and reasonable attorney fees will be paid by creditor.

ACCEPTED BY SELLER:

BY: _____
(SIGNED) (TITLE)

DATE ACCEPTED: _____
(THIS IS DATE OF THIS CONTRACT)

ACCEPTED BY BUYER:

BY: _____
(SIGNED) (TITLE)

(PRINT NAME)

(REV. 11/04)

9C.

**Heritage Lake Park Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Heritage Lake Park Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Heritage Lake Park Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Heritage Lake Park Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

- 1 -



To the Board of Supervisors
Heritage Lake Park Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Heritage Lake Park Community Development District, as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Heritage Lake Park Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

June 23, 2022

**Heritage Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Heritage Lake Park Community Development District (the "District") financial performance provides an 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, physical environment, culture/recreation, 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 Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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 and expenditures 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 land, buildings and improvements, infrastructure, and equipment are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is 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, 2021.

- ◆ The District's total assets exceeded total liabilities by \$8,570,372 (net position). Unrestricted net position for Governmental Activities was \$562,204. Restricted net position for debt service was \$25,931. Net position – net investment in capital assets was \$7,982,237.
- ◆ Governmental activities revenues totaled \$956,053 while governmental activities expenses totaled \$1,003,990.

**Heritage Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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	
	2021	2020
Current assets	\$ 620,939	\$ 391,439
Restricted assets	193,822	213,347
Capital assets, net	9,665,025	9,969,655 *
Total Assets	<u>10,479,786</u>	<u>10,574,441</u>
Current liabilities	184,414	141,132
Non-current liabilities	1,725,000	1,815,000
Total Liabilities	<u>1,909,414</u>	<u>1,956,132</u>
Net position-net investment in capital assets	7,982,237	8,207,948 *
Net position-restricted	25,931	37,424
Net position-unrestricted	<u>562,204</u>	<u>372,937</u>
Total Net Position	<u>\$ 8,570,372</u>	<u>\$ 8,618,309</u>

*Restated

The increase in current assets is related to the increase in cash in the General Fund in the current year.

The decreases in capital assets and net investment in capital assets are primarily due to depreciation in the current year.

The increase in current liabilities is related to the increase in accounts payable in the current year.

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

**Heritage Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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	
	2021	2020
Program Revenues		
Charges for services	\$ 949,740	\$ 785,295
General Revenues		
Intergovernmental revenues	-	811
Miscellaneous revenues	5,192	21,383
Investment earnings	1,121	4,295
Total Revenues	<u>956,053</u>	<u>811,784</u>
Expenses		
General government	133,955	174,756
Physical environment	538,308	518,781
Culture and recreation	224,692	286,143
Interest and other charges	107,035	111,645
Total Expenses	<u>1,003,990</u>	<u>1,091,325</u>
Land foreclosure	<u>-</u>	<u>491,816 *</u>
Change in Net Position	(47,937)	212,275 *
Net Position - Beginning of Year	<u>8,618,309</u>	<u>8,406,034</u>
Net Position - End of Year	<u><u>\$ 8,570,372</u></u>	<u><u>\$ 8,618,309 *</u></u>

*Restated

The decrease in general government expenses was primarily attributable to a decrease in legal services in the current year.

The increase in physical environment is related to the increase in maintenance and repair expenses in the current year.

The decrease in culture and recreation is related to decrease in pool repairs in the current year.

**Heritage Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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, 2021 and 2020.

Description	Governmental Activities	
	2021	2020
Land and improvements	\$ 3,244,103	\$ 3,244,103 *
Infrastructure	9,095,092	9,044,231
Buildings and improvements	2,019,805	2,019,805
Equipment	132,884	121,946
Accumulated depreciation	<u>(4,826,859)</u>	<u>(4,460,430)</u>
Total Capital Assets, Net	<u>\$ 9,665,025</u>	<u>\$ 9,969,655 *</u>

*Restated

Capital asset activity for the year consisted of depreciation of \$366,429, infrastructure additions of \$50,961 and equipment additions of \$10,938.

General Fund Budgetary Highlights

The budget exceeded actual expenditures primarily due to the use of less reserve and contingency expenditures than anticipated.

The September 30, 2021 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ♦ In April 2005, the District issued \$2,700,000 Series 2005 Capital Improvement Revenue Bonds. These bonds were issued to fund the construction and installation of certain master infrastructure improvements. The remaining principal balance for the year ended September 30, 2021 is \$1,810,000.

**Heritage Lake Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Heritage Lake Park 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 2022.

Request for Information

The financial report is designed to provide a general overview of Heritage Lake Park 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 Lake Park Community Development District, Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

Heritage Lake Park Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets:	
Cash and equivalents	\$ 602,630
Due from other governments	12,569
Prepaid expenses	5,740
Total Current Assets	<u>620,939</u>
Non-current Assets:	
Restricted assets:	
Investments	193,822
Capital assets not being depreciated:	
Land and improvements	3,244,103
Capital assets being depreciated:	
Infrastructure	9,095,092
Buildings and improvements	2,019,805
Equipment	132,884
Less: accumulated depreciation	<u>(4,826,859)</u>
Total Non-current Assets	<u>9,858,847</u>
Total Assets	<u>10,479,786</u>
LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	56,426
Bonds payable, current portion	85,000
Accrued interest	42,988
Total Current Liabilities	<u>184,414</u>
Long-term Liabilities	
Bonds payable	<u>1,725,000</u>
Total Liabilities	<u>1,909,414</u>
NET POSITION	
Net investment in capital assets	7,982,237
Restricted for debt service	25,931
Unrestricted	<u>562,204</u>
Total Net Position	<u><u>\$ 8,570,372</u></u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>
Governmental Activities			
General government	\$ (133,955)	\$ 191,411	\$ 57,456
Physical environment	(538,308)	353,424	(184,884)
Culture and recreation	(224,692)	230,457	5,765
Interest and other charges	(107,035)	174,448	67,413
Total Governmental Activities	<u>\$ (1,003,990)</u>	<u>\$ 949,740</u>	<u>(54,250)</u>
General revenues:			
			5,192
Miscellaneous			1,121
Interest income			<u>6,313</u>
Total General Revenues			
			(47,937)
Change in Net Position			
Net Position - October 1, 2020			<u>8,618,309</u>
Net Position - September 30, 2021			<u>\$ 8,570,372</u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	2005 Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 602,630	\$ -	\$ 602,630
Due from other governments	10,260	2,309	12,569
Prepaid expense	5,740	-	5,740
Restricted assets:			
Investments, at fair value	-	193,822	193,822
 Total Assets	 <u>\$ 618,630</u>	 <u>\$ 196,131</u>	 <u>\$ 814,761</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 56,426	\$ -	\$ 56,426
 Fund Balances:			
Nonspendable - prepaid expenses	5,740	-	5,740
Restricted - debt service	-	196,131	196,131
Assigned - legal	3,792	-	3,792
Assigned - capital projects reserve	400,155	-	400,155
Assigned - operating reserve	116,767	-	116,767
Unassigned	35,750	-	35,750
Total Fund Balances	<u>562,204</u>	<u>196,131</u>	<u>758,335</u>
 Total Liabilities and Fund Balances	 <u>\$ 618,630</u>	 <u>\$ 196,131</u>	 <u>\$ 814,761</u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 758,335
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets not being depreciated, land and improvements, used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.	3,244,103
Capital assets being depreciated, infrastructure (\$9,095,092), buildings (\$2,019,805) and equipment (\$132,884) net of accumulated depreciation (\$(4,826,859)) used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.	6,420,922
Long-term liabilities, such as bonds payable are not due and payable in the current period and; therefore, are not reported at the fund level.	(1,810,000)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the governmental fund level.	<u>(42,988)</u>
Net Position of Governmental Activities	<u><u>\$ 8,570,372</u></u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	2005 Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 775,292	\$ 174,448	\$ 949,740
Miscellaneous revenues	3,770	-	3,770
Interest income	1,108	13	1,121
Total Revenues	<u>780,170</u>	<u>174,461</u>	<u>954,631</u>
Expenditures			
Current			
General government	133,955	-	133,955
Physical environment	235,458	-	235,458
Culture and recreation	161,370	-	161,370
Capital outlay	61,799	-	61,799
Debt Service			
Principal	-	85,000	85,000
Interest	-	107,873	107,873
Other	-	1,180	1,180
Total Expenditures	<u>592,582</u>	<u>194,053</u>	<u>786,635</u>
Excess (deficiency) of revenues over/(under) expenditures	187,588	(19,592)	167,996
Other Financing Sources/(Uses)			
Insurance proceeds	<u>1,679</u>	<u>-</u>	<u>1,679</u>
Net change in fund balances	189,267	(19,592)	169,675
Fund Balances - October 1, 2020	<u>372,937</u>	<u>215,723</u>	<u>588,660</u>
Fund Balances - September 30, 2021	<u><u>\$ 562,204</u></u>	<u><u>\$ 196,131</u></u>	<u><u>\$ 758,335</u></u>

See accompanying notes to financial statements.

Heritage Lake Park 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, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 169,675
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, \$(366,429), in excess of capital outlay, \$61,799, in the current year.	(304,630)
Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position.	85,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<u>2,018</u>
Change in Net Position of Governmental Activities	<u><u>\$ (47,937)</u></u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 772,800	\$ 772,800	\$ 775,292	\$ 2,492
Miscellaneous revenues	9,500	9,500	3,770	(5,730)
Interest income	3,000	3,000	1,108	(1,892)
Total Revenues	<u>785,300</u>	<u>785,300</u>	<u>780,170</u>	<u>(5,130)</u>
Expenditures				
Current				
General government	134,029	134,029	133,955	74
Physical environment	247,473	247,473	235,458	12,015
Culture and recreation	205,568	205,568	161,370	44,198
Capital outlay	198,230	198,230	61,799	136,431
Total Expenditures	<u>785,300</u>	<u>785,300</u>	<u>592,582</u>	<u>192,718</u>
Excess (deficiency) of revenues over/(under) expenditures	-	-	187,588	187,588
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	1,679	1,679
Net change in fund balances	-	-	189,267	189,267
Fund Balances - October 1, 2020	<u>362,588</u>	<u>362,588</u>	<u>372,937</u>	<u>10,349</u>
Fund Balances - September 30, 2021	<u>\$ 362,588</u>	<u>\$ 362,588</u>	<u>\$ 562,204</u>	<u>\$ 199,616</u>

See accompanying notes to financial statements.

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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 July 1, 2004, by Ordinance Number 2004-040 adopted by Charlotte County Florida Board of County Commissioners pursuant to Chapter 190, Florida Statutes. 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, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or outside the boundaries of the Heritage Lake Park Community Development District.

The District is governed by a five-member Board of Supervisors who are elected on an at large basis by qualified electors within the District. The Board of the District exercises all powers granted to the District pursuant to the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Heritage Lake Park 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 Statement, 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 Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. 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 Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

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 income 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.

Governmental funds generally report assets that are available spendable resources in the near term and liabilities that are payable from “available spendable resources”. Unreserved fund balance may serve as a useful measure of net resources available for spending at the end of the fiscal year.

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. In addition, 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 Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

2005 Debt Service Fund – Accounts for the current debt service requirements to retire the capital improvement bonds which were used to finance the construction of District infrastructure improvements. The bond series is secured by a pledge of all debt service special assessment revenues in any fiscal year related to the improvements and a first lien on the special assessment revenues from the District lien on all acreage of benefited land.

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

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.

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits, certificates of deposit 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.

b. Restricted Net Position

Certain net position of the District are 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 and improvements, infrastructure, buildings and improvements, and equipment, 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 one year. 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:

Infrastructure	20-30 years
Buildings and improvements	20-40 years
Equipment	5-15 years

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

d. Budgets

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

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$758,335, differs from “net position” of governmental activities, \$8,570,372, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated as follows.

Capital related items

When capital assets (buildings, infrastructure, equipment and land improvements that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 3,244,103
Infrastructure	9,095,092
Buildings and improvements	2,019,805
Equipment	132,884
Accumulated depreciation	<u>(4,826,859)</u>
Total	<u>\$ 9,665,025</u>

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Long-term liabilities are reported in the Statement of Net Position.

Bonds payable	\$ <u>(1,810,000)</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$ <u>(42,988)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$169,675, differs from the "change in net position" for governmental activities, \$(47,937), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ (366,429)
Capital outlay	<u>61,799</u>
Total	<u>\$ (304,630)</u>

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions

Repayments of bond principal are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ <u>85,000</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ <u>2,018</u>
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NOTE C – 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, 2021, the District's bank balance was \$647,859 and the carrying value was \$602,630. The District maintains all deposits and certificates of deposit in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

Investment	Maturity	Fair Value
First American Government Obligation Fund	14 days*	\$ <u>193,822</u>

*Maturity is a weighted average maturity.

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

The District categorizes its fair value measurements within the fair value hierarchy recently 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 reliable 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 investment in First American Government Obligation Fund is a Level 1 asset

Interest Rate Risk

The District monitors 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. As of September 30, 2021, the District's investment in the First American Government Obligation Fund was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in First American Government Obligation Fund is 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2020-2021 fiscal year were levied in October 2020. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land and improvements	\$ 3,244,103	\$ -	\$ -	\$ 3,244,103
Capital Assets, Being Depreciated				
Infrastructure	9,044,231	50,861	-	9,095,092
Buildings and improvements	2,019,805	-	-	2,019,805
Equipment	121,946	10,938	-	132,884
Total Capital Assets, Being Depreciated	11,185,982	61,799	-	11,247,781
Less accumulated depreciation for:				
Buildings, infrastructure and equipment	(4,460,430)	(366,429)	-	(4,826,859)
Total Capital Assets, Being Depreciated, Net	6,725,552	(304,630)	-	6,420,922
Governmental Activities Capital Assets, Net	<u>\$ 9,969,655</u>	<u>\$ (304,630)</u>	<u>\$ -</u>	<u>\$ 9,665,025</u>

Depreciation of \$366,429 was allocated to physical environment (\$303,107) and culture and recreation (\$63,322) in the current year.

NOTE F – LONG-TERM DEBT

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 1,895,000
Principal payments	<u>(85,000)</u>
Long-term debt at September 30, 2021	<u>\$ 1,810,000</u>

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$2,700,000 Series 2005 Special Assessment Revenue Bonds due in annual principal installments beginning November 1, 2005. Interest at a rate of 5.70% is due May and November beginning November 2005. This bond matures May 1, 2036.

\$ 1,810,000

The annual requirements of principal and interest for the bonds payable is as follows at September 30, 2021:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 85,000	\$ 103,170	\$ 188,170
2023	85,000	98,325	183,325
2024	90,000	93,480	183,480
2025	95,000	88,350	183,350
2026	100,000	82,935	182,935
2027-2031	605,000	320,340	925,340
2032-2036	750,000	131,100	881,100
Totals	<u>\$ 1,810,000</u>	<u>\$ 917,700</u>	<u>\$ 2,727,700</u>

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

Special Assessment Revenue Bonds, Series 2005

Depository Funds – The bond resolution establishes certain funds, determines the order in which revenues are to be deposited into these funds and establishes provisions for the future repayment of bond proceeds. The most significant of these terms and covenants are summarized as follows:

1. Extraordinary Mandatory Redemption – The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.
2. Reserve Fund – The 2005 Reserve Account is funded from the proceeds of the Bonds in an amount equal to the lesser of: (A) Maximum Annual Debt Service Requirement for all outstanding 2005 Bonds, (B) 125% of the average annual debt service for all outstanding 2005, or (C) 10% of the proceeds of the 2005 Bonds calculated as of the date of original issuance thereof. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

Reserve Balance	\$ 127,644
Reserve Requirement	\$ 127,212

NOTE G – RISK MANAGEMENT

The government 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 were no claims or settled claims from these risks that exceeded commercial insurance coverage in the past three years.

NOTE H – SUBSEQUENT EVENT

In August 2021, the District entered into an agreement for the sale of land. Subsequent to year-end, the agreement was amended. The District anticipates the land closing to occur in December 2022.

Heritage Lake Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE I – RESTATEMENT OF NET POSITION

Net position for Governmental Activities was restated as of October 1, 2020 to reflect land acquired by the District in fiscal year 2020.

Governmental Activities

Net Position, October 1, 2020, as previously reported	\$ 8,126,493
Land and improvements	<u>491,816</u>
Net Position, October 1, 2020, Restated	<u><u>\$ 8,618,309</u></u>



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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 Lake Park Community Development District
Charlotte County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Heritage Lake Park Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2022.

Internal Control Over Financial Reporting

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



To the Board of Supervisors
Heritage Lake Park Community Development District

Compliance and Other Matters

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

Purpose of this Report

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

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

June 23, 2022



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

To the Board of Supervisors
Heritage Lake Park Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the financial statements of the Heritage Lake Park Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated June 23, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 23, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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



To the Board of Supervisors
Heritage Lake Park Community Development District

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 Lake Park Community Development District. It is management's responsibility to monitor the Heritage Lake Park Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 2
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 6
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$25,896
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$323,184
- 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, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

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

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$512 - \$1,843, and Debt Service, \$422 - \$465.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$949,740.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2005, \$1,810,000 maturing May 2036.



To the Board of Supervisors
Heritage Lake Park Community Development District

Additional Matters

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

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
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors
Heritage Lake Park Community Development District
Charlotte County, Florida

We have examined Heritage Lake Park Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Heritage Lake Park Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Heritage Lake Park 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 Lake Park 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 Lake Park Community Development District's compliance with the specified requirements.

In our opinion, Heritage Lake Park Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

June 23, 2022

TENTH ORDER OF BUSINESS

10A



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed and trimmed common areas
- 2) Mowed and trimmed front entrance
- 3) Sprayed for weeds

PEST CONTROL: No pest control

IRRIGATION: No Irrigation to report

LANDSCAPE IMPROVEMENTS: None performed



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed common areas
- 2) Selective trimming was performed
- 3) All front areas mowed
- 4) Mowed and sprayed pool area
- 5) Mowed the wall side of big field in back. Will be bringing up the large mower next week to handle the rest of the big field in the back.

PEST CONTROL: No pest control

IRRIGATION:

- 1) All irrigation service calls completed

LANDSCAPE IMPROVEMENTS: None performed



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed common areas / Back field
- 2) Selective trimming was performed
- 3) All front areas mowed
- 4) Trimmed front side of tennis court fence

PEST CONTROL: No pest control

IRRIGATION:

- 1) All irrigation service calls completed

LANDSCAPE IMPROVEMENTS: None performed



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed common areas
- 2) Selective trimming was performed
- 3) Trimmed hedges at clubhouse
- 4) Sprayed brick sidewalk
- 5) Sprayed pool deck

PEST CONTROL: No pest control

IRRIGATION:

- 1) All irrigation service calls completed

LANDSCAPE IMPROVEMENTS: None performed



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed and trimmed front entrance and club house
- 2) Mowed around road and utilities at lake
- 3) Weeded and sprayed wall up by guard shack
- 4) Mowed outside wall
- 5) Behind apartments they weeded and edged
- 6) Sprayed and weeded around lake and behind clubhouse
- 7) Cleaned up all drains and sprinkler boxes around lake behind clubhouse

PEST CONTROL: No pest control

IRRIGATION:

- 1) All irrigation service calls completed

LANDSCAPE IMPROVEMENTS: None performed



HERITAGE LAKE PARK

MAINTENANCE: Mow and trim crew

- 1) Mowed and trimmed front entrance guard building
- 2) Mowed all areas and back field
- 3) Weeded and sprayed wall up by guard building
- 4) Mowed outside wall
- 5) Started trimming around mailboxes

PEST CONTROL: No pest control

IRRIGATION:

- 1) All irrigation service calls completed

LANDSCAPE IMPROVEMENTS: None performed

10B.



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

June 28, 2022

Heritage Lake Park Community Development District
Inframark Infrastructure Management Services
210 N University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Heritage Lake Park Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the years ended September 30, 2022, 2023, and 2024 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2022, with optional renewals for the years ending September 30, 2023 and 2024.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



Heritage Lake Park Community Development District
June 28, 2022
Page 2

- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.

Heritage Lake Park Community Development District
June 28, 2022
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Heritage Lake Park Community Development District
June 28, 2022
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
- 2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Heritage Lake Park Community Development District's financial statements. Our report will be addressed to the Board of Heritage Lake Park Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Heritage Lake Park Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Heritage Lake Park Community Development District
June 28, 2022
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2022 will not exceed \$3,550, unless the scope of the engagement is changed, the assistance which of Heritage Lake Park Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The fee for the years ending September 30, 2023 and 2024 will not exceed \$3,550.

In the event we are requested or authorized by of Heritage Lake Park Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Heritage Lake Park Community Development District, of Heritage Lake Park Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Heritage Lake Park Community Development District
June 28, 2022
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Heritage Lake Park Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of Heritage Lake Park Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Heritage Lake Park Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Heritage Lake Park Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of Heritage Lake Park Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Heritage Lake Park Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Heritage Lake Park Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Heritage Lake Park Community Development District
June 28, 2022
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines & Frank".

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs PA. U.S. 18161 email jdb@baggettand.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND HERITAGE LAKE PARKCOMMUNITY
DEVELOPMENT DISTRICT
(DATED JUNE 28, 2022)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: J.W. Gaines

District: Heritage Lake Park CDD

By: _____



By: _____

Title: Director

Title: _____

Date: June 28, 2022

Date: _____

10C.

Heritage Lake Park CDD

7/19/2022 – Field Management Report



www.inframarkims.com

Inspected by: Rick Reidt

1. Common Areas/Vacant Land

No issues observed. Grass heads seeding in unbuilt area.

2. Facilities

a. Backflow: No issues observed.

b. Clubhouse:

i. Attic Access: Attic entry repaired but not closing properly not fitting properly.



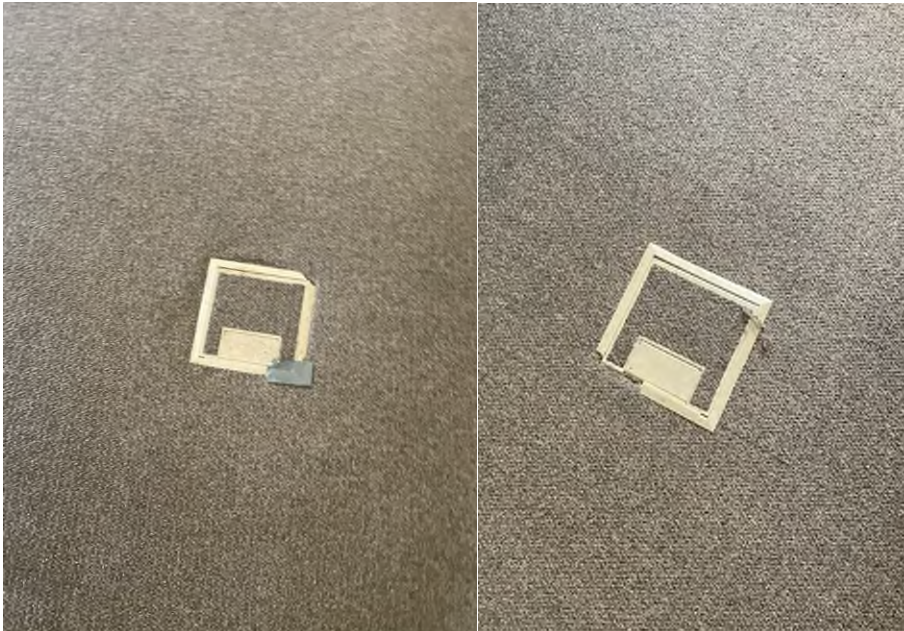
ii. Doors: Thresholds need cleaned on bottom.



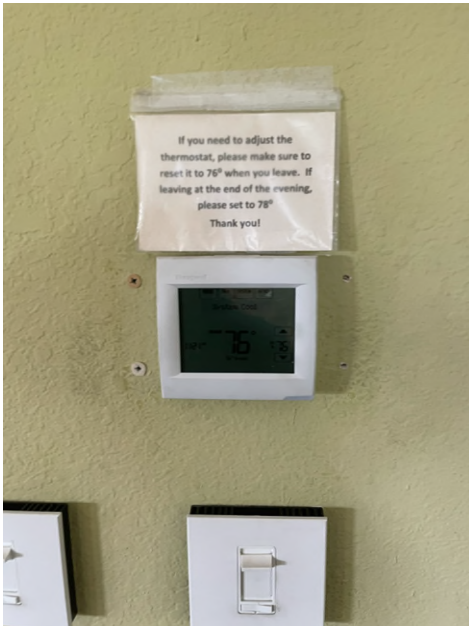
iii. Fire Extinguishers/Alarm/Sprinkler System: Inspections are current.



iv. Carpet: Carpeting has foot traffic staining and board may want to consider having carpet professionally cleaned. Utility floor covers could use repair to prevent trip and fall.



- v. Thermostats:** Both found to be operational, but security covers have been removed and wall anchors still in wall. The board may want to consider replacing them.



- vi. Restrooms:** Good conditions, problems with residents discarding paper towels in toilets. The board may want to consider additional inexpensive 13-gallon trash cans in restrooms where needed.



- vii. Kitchen:**
1. The ice machine was found operational and kitchen clean.
- viii. Library:** In good condition.

- ix. Perimeter of clubhouse:** The board may consider a light pressure wash of front entry and chairs. Repainting if they do not clean properly.



- x. Pool Table:** No issues observed.
- xi. Walkways:** Walkway from pool restrooms to tennis court has a couple of sinking pavers which need to be repaired to prevent trip and fall.



- xii. Water Fountains:** No issues observed.

C. Fitness Center:

- i. **Bathrooms:** Good condition, Changing stations did not have sanitary sheets for placement on table. All slots empty.



- ii. **Doors:** No current issues observed.
- iii. **Equipment:** The leg rest has been repaired with tape and the board may want to consider replacement of leg rest.



- iv. **Exterior:** Good condition. The board may wish to consider removal of outside shower which was replaced by the new one on the pool deck or post a sign that it is not operational, please use pool deck shower.



- v. Fencing:** No issues observed.
- vi. Water Heater:** No issues observed.
- vii. Windows:** No issues observed.
- d. Fountain:** No current issues observed
- e. Gatehouse:**
 - i. Awning:** No new issues observed
 - ii. Cameras/Envera Equipment:** No issues observed.
 - iii. Plumbing/Electrical:** No current issues observed.
- f. Mailbox Kiosks:** May want to consider pressure washing or repainting under side of roof on all. New findings have shown that sky blue under roof painting minimizes mud daubers and other insect activity.



- g. Pool:** Railing covers replaced, and overall pool and equipment appears good. Removed pool net to lower set of hooks as it was obstructing life hook.
 - i. Awning:** No issues observed.
 - ii. Chairs:** No issues observed.
 - iii. Equipment:** No issues observed.
 - iv. Fence:** No issues observed.
 - v. Lift:** No issues observed.
 - vi. Pool Deck:** No issues observed.
- h. Tennis Courts:** One wind net torn and coming off will need repair or replacement.



- i. **Shed/Golf Cart:** Golf Cart not operational, need service call and battery replacement.

3. Lake/Wetland Management

The water levels have risen, and the stormwater system is flowing. Various weed issues noted that should be addressed. All lake issues are low density unless otherwise noted.

- a. **Boundary Poles:** No issues observed.

- b. **Grass Clippings in Lakes:** No issues observed.

- c. **Littorals:**

- i. The littoral shelf for lake three needs attention. It was pointed out earlier in the year that various weeds were visible in the shelf and now they have gained a ground and need continued treatments.
- ii. All other shelves visible from vehicle drive through looked good and well established in favorable plantings.

- d. **Trash in Lakes:** No issues observed.

- e. **Weeds:**

- i. **Alligator Flag on Lakes (native littoral, requested to be limited in the District):**
- ii. **Alligator Weed:** 2, 3, L-B, & L-C. treated. No sign of algae.
- iii. **Cattails on Lakes:** No issues observed.
- iv. **Climbing Hempvine:** No issues observed.
- v. **Dollar Weed on Lakes:** No issues observed.
- vi. **Duckweed on Lakes:** No issues observed.
- vii. **Spatterdock/Water Lilly on Lakes:** No issues observed.
- viii. **Torpedo Grass:** Minimal amount noted.
- ix. **Water Lettuce on Lakes:** No issues observed.
- x. **Algae:** No algae observed.

- f. **Wetlands:**

- i. Good appearance.
- ii. No new issues observed.

4. Landscaping

a. Commercial Properties: No issues observed. Trimming of some of their landscaping has recently occurred.

b. Debris Clean Up: No issues observed.

c. Edging: Edging appeared good.

d. Flower Beds: Spot grassy weeds noted in beds around clubhouse.

e. Invasive/Exotic Issues: Minimal.

f. Mowing: Good

g. Plant Health:

- i. There are two sections of grass along Heritage Lake Boulevard on the west bank of lake 3 that need assistance. The grass should be encouraged to grow right up to the roadway surface and holes adjacent to the roadway should be prevented.

h. Tree Maintenance:

- i. Tree shoots and weeds in tree rings noted.
- ii. Palms in front of clubhouse are yellowing in need of fertilization.



iii. Trimming: No issues observed.

iv. Boundary Wall: Not inspected this visit.

v. Clubhouse: Hedges looked very well kept. Grassy weeds in some plant beds and crack weed in pool pavers.

vi. Entry Fencing/Monuments: No issues observed.

vii. Roadway Lighting: No current issues observed.

viii. Stormwater System: See comments about structure WCS-2 under the Stormwater Drainage System section of the report.

ix. Weeding: No issues observed.

5. Irrigation System Not inspected this visit since no golf cart was available.

a. Valve covers: No issues observed.

b. Water Faucets: No issues observed.

6. Perimeter Wall/Fencing/Monuments: Not inspected this visit since no golf cart was available.

7. Roadways

a. Gate Systems: No issues observed.

b. Pavement: No current issues observed.

c. Roadway Lighting: No current issues observed.

d. Roadway Signage: No current issues observed.

8. Sidewalks

No issues observed.

9. Stormwater Drainage System

a. Catch Basins: No issues observed.

b. Drain Culverts/Interconnects: No issues observed.

10. Residential Complaints/Concerns

No issues reported to inspector to review.

11. Fish/Wildlife Observations

The Board may want to consider having armored catfish removed if more noticed in the lakes and lake bank holes are observed. These fish are not native and can cause damage to lake banks by burrowing into them. No issues found presently.

- | | | | |
|--|--|-------------------------------------|--|
| <input type="checkbox"/> Bass | <input type="checkbox"/> Bream | <input type="checkbox"/> Catfish | <input type="checkbox"/> Gambusia |
| <input checked="" type="checkbox"/> Egrets | <input checked="" type="checkbox"/> Herons | <input type="checkbox"/> Coots | <input type="checkbox"/> Gallinules |
| <input type="checkbox"/> Anhinga | <input type="checkbox"/> Cormorant | <input type="checkbox"/> Osprey | <input checked="" type="checkbox"/> Ibis |
| <input type="checkbox"/> Woodstork | <input type="checkbox"/> Otter | <input type="checkbox"/> Alligators | <input type="checkbox"/> Snakes |
| <input type="checkbox"/> Turtles | <input type="checkbox"/> Other: _____ | | |

12. Non CDD Items:

No issues observed.

10D.

10Di



Service History Report

July 11, 2022
50097

Heritage Lake Park CDD















Date Range: 07/04/22..07/10/22

Toll Free: (888) 480-5253
Fax: (888) 358-0088
www.solitudelakemanagement.com

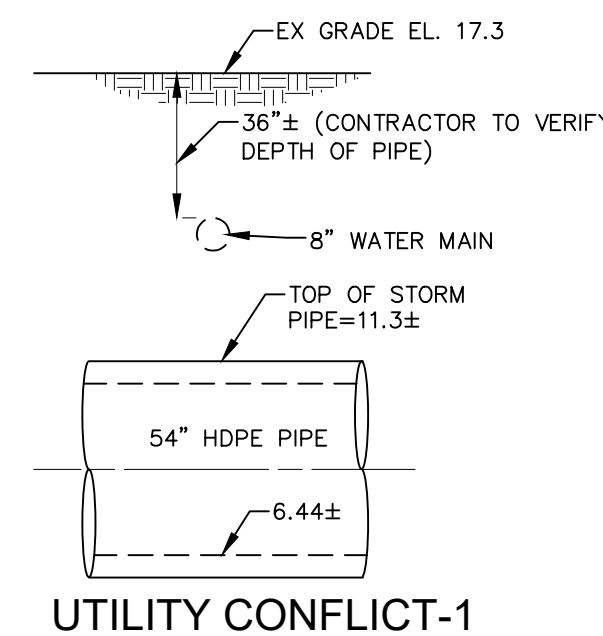
Service Date		7/5/2022		H2222	
No.		PI-A00842580			
Order No.		SMOR-616434			
Contract No.		SVR05926			
Technician Name and State License #s					
Luis Eguia					
<hr/>					
Service Item #	Description	Lake No.	Lake Name		
H2222-LAKE-ALL	Heritage Lake Park Cdd LAKE ALL	ALL			
Technician's Comments:	Treated lakes 1,2,3,4,L-C and W-C-3 for grasses pennywort sedge andprimrose. Treated lakes 1,2,3 and 4 for babytears and algae.				
General Comments:	Inspected Lake				
Inspected for algae				OK	
Inspected for Aquatic Weeds				OK	
Inspected for Undesirable Shoreline Vegetation				OK	

10Dii

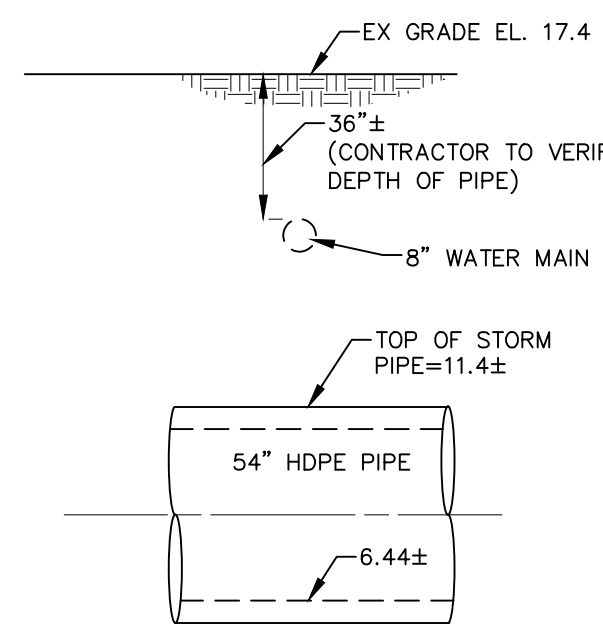


- | | |
|---|--------------------------------|
|  | EX FIRE HYDRANT |
|  | EX GATE VALVE |
|  | EX WATER SERVICE |
|  | EX SANITARY CLEAN OUT |
|  | EX LIGHT POLE |
|  | EX POWER HAND HOLE |
|  | EX TRANSFORMER |
|  | EX PHONE RISER |
|  | EX PHONE RISER |
|  | PROPOSED SINGLE WATER SERVICE |
|  | PROPOSED DOUBLE WATER SERVICE |
|  | PROPOSED SINGLE SEWER SERVICE |
|  | PROPOSED DOUBLE SEWER SERVICE |
|  | PROPOSED FIRE HYDRANT ASSEMBLY |

NOTE:
"ADDITIONAL EASEMENTS MAY BE REQUIRED AT FINAL
PLAT TO COVER CCUs ASSETS. BANKS ENGINEERING
SHALL ASSIST IN THE COORDINATION WITH THE CDD
TO GRANT CCU EASEMENTS OVER TRACT R."



UTILITY CONFLICT-1



UTILITY CONFLICT-2

CCU PROJECT NUMBER: 22-1018

"CONSTRUCTION AND MATERIALS SHALL BE IN ACCORDANCE WITH CHARLOTTE COUNTY UTILITIES (CCU) STANDARDS AND SPECIFICATIONS. PLANS ARE IN ACCORDANCE WITH CCU MINIMUM DRAWING REQUIREMENTS DATED NOVEMBER 11, 2011. STATE PLANE COORDINATES WILL BE SUPPLIED FOR THE RECORD DRAWINGS."

UTILITY PLAN

HERITAGE LAKE PARK
CHARLOTTE COUNTY, FLORIDA, FLORIDA

DATE	PROJECT	DRAWING	DESIGN	DRAWN	CHECKED	SCALE	SHEET
5-23-22	4536	UT-PL	SRS	FLS	TTR	1"=30'	12

PREPARED FOR:

D.R. HORTON, INC.

10541 SIX MILE CYPRESS PARKWAY
FT. MYERS, FL, 33966
PHONE: 239-225-2600

ALL ELEVATIONS ON CIVIL ENGINEERING PLANS REFERENCE: NAVD 88

[illegible]

BANKS

ENGINEERING

Professional Engineers, Planners, & Land Surveyors
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4161 TAMiami TRAIL - BLDG 5 UNIT 501
PORT CHARLOTTE, FLORIDA 33952
PHONE: (941) 625-1165 FAX: (941) 625-1149
ENGINEERING LICENSE # EB 6469
SURVEY LICENSE # LB 6690

STEVEN R. SONBERG, P.E., P.S.M.
LICENSE # 92103