



Rizzetta & Company

# Heritage Landing Community Development District

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**Board of Supervisors' Meeting  
June 8, 2023**

**District Office:  
2806 N. Fifth Street  
Unit 403  
St. Augustine, FL 32084**

**[www.heritagelandingcdd.org](http://www.heritagelandingcdd.org)**

# HERITAGE LANDING COMMUNITY DEVELOPMENT DISTRICT

Camp Heritage Amenity Center  
370 Heritage Landing Parkway, St. Augustine, FL 32092  
[www.heritagelandingcdd.org](http://www.heritagelandingcdd.org)

<b>Board of Supervisors</b>	Michael Taylor Kevin Austin Robert Och Achara Tarfa Christine Mallatt	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Melissa Dobbins	Rizzetta & Company, Inc.
<b>District Counsel</b>	Wes Haber	Kutak Rock LLP
<b>District Engineer</b>	Scott Lockwood	England-Thims & Miller, Inc

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

# HERITAGE LANDING COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270  
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.heritagelandingcdd.org](http://www.heritagelandingcdd.org)

**Board of Supervisors  
Heritage Landing Community  
Development District**

**June 1, 2023**

Dear Board Members: **AGENDA**

The **regular** meeting of the Board of Supervisors of the Heritage Landing Community Development District will be held on **June 8, 2023 at 1:00 p.m.** at the Heritage Landing Amenity Center, located at 370 Heritage Landing Parkway, St. Augustine, Florida 32092. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
  - A. Consent Agenda
    1. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 11, 2023 .....Tab 1
    2. Ratification of the Operation and Maintenance Expenditures for the month of April 2023 .....Tab 2
    3. Acceptance of Annual Audit Report, Fiscal Year Ending September 2022 .....Tab 3
- 4. STAFF REPORTS - PART A**
  - A. District Engineer
  - B. Landscape Maintenance Report.....Tab 4
    1. Discussion Regarding Amenity Center Oak Tree Removal .....Tab 5
- 5. BUSINESS ITEMS – PART A**
  - A. Discussion Regarding Amenity Suspension
  - B. Consideration of Suspension Guidelines .....Tab 6
  - C. Consideration of AllWeather Concrete Repair Proposal.....Tab 7
  - D. Consideration of SunDancer Street Sign Proposal.....Tab 8
- 6. STAFF REPORTS - PART B**
  - A. District Counsel
  - B. Amenity Center and Field Maintenance
    1. Amenity Manager Report .....Tab 9
      - i. Discussion Regarding Fishing from Foot Bridge
      - ii. Discussion Regarding Food Truck Licensing
    2. Field Manager Report .....Tab 10
      - i. Update on Tennis Court Root Damage
    3. Charles Aquatics Report..... Tab 11
  - C. District Manager
- 7. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
- 8. BUSINESS ITEMS – PART B**
  - A. Discussion Regarding Security Options (Per FL Statutes 119.071(3)(a) and 281.301, this portion may be closed to the public.)
- 9. ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (904) 436-6270.

Very truly yours,  
**Melissa Dobbins**  
Melissa Dobbins

# Tab 1

**MINUTES OF MEETING**

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

**HERITAGE LANDING COMMUNITY DEVELOPMENT DISTRICT**

The **regular** meeting of the Heritage Landing Community Development District was held on **Thursday, May 11, 2023 at 6:00 p.m.** at the Heritage Landing Amenity Center, located at 370 Heritage Landing Parkway, St. Augustine, Florida 32092.

Present and constituting a quorum:

Kevin Austin	<b>Board Supervisor, Vice Chairman</b>
Robert Och	<b>Board Supervisor, Assistant Secretary</b>
Achara Tarfa	<b>Board Supervisor, Assistant Secretary</b> <i>(via speakerphone)</i>
Christine Mallatt	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Melissa Dobbins	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Wes Haber	<b>District Counsel, Kutak Rock LLC</b> <i>(via speakerphone)</i>
Lourens Erasmus	<b>Field Manager, Vesta Property Services</b>
Todd Myhill	<b>Amenity Manager, Vesta Property Services</b>
Jay King	<b>Operations, Vesta Property Services</b>
Rodney Hicks	<b>Brightview Landscape</b>

Public present.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Dobbins called the meeting to order at 6:00 p.m. and read the roll call.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Consent Items**

- 1. Consideration of the Minutes of the Board of Supervisors' Meeting held April 13, 2023**
- 2. Ratification of the Operation and Maintenance Expenditures for March 2023.**

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On a motion by Ms. Mallatt, seconded by Mr. Och, with all in favor, the Board approved the minutes of the Regular Meeting held April 13, 2023, and ratified the Operation and Maintenance Expenditures for March 2023 in the amount of \$99,850.88, for the Heritage Landing Community Development District.

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**FOURTH ORDER OF BUSINESS**

**Staff Reports – PART A**

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- A. District Engineer  
Not present

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- B. Landscape Maintenance

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Mr. Hicks reviewed a one-time enhancement by Rivers Own at no cost to the District. After discussion the Board approved BrightView to move forward with enhancement and directed staff to notify the resident adjacent to this area.

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Mr. Hicks stated he is waiting for soil testing to come back from his agricultural team regarding concerns on the soccer field.

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Ms. Mallatt requested Mr. Hicks review an area within Legacy that the CDD maintains.

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Mr. Erasmus updated Mr. Hicks and the Board that the county confirmed that if oak trees are to be removed at the amenity center that they would need to be replaced with the same size or pay a replacement fee, which more than likely would be a less expensive approach. Mr. Hicks will review the cost of smaller trees for replacement to then confirm actual total cost.

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**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-04;  
Approving Fiscal Year 2023-2024  
Proposed Budget and Setting the Public  
Hearing**

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Ms. Dobbins reviewed the proposed budget and the Board discussed setting the Assessment Cap high for notice purposes, which would include Fiscal Year 2025 contracted amounts that the District already has in place for landscape maintenance and amenity management. This assessment amount can then be reduced at the budget public hearing in August with the Fiscal Year 2024 contracted months.

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After further review, the Board directed the District Manager to use the higher assessment cap and set the budget public hearing for August 10, 2023 at 6:00 pm.

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On a motion by Mr. Austin, seconded by Ms. Mallatt, with all in favor, the Board adopted Resolution 2023-04; Approving Fiscal Year 2023-2024 Proposed Budget and set the public hearing for August 10, 2023 at 6:00 pm, for the Heritage Landing Community Development District.

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92 **SIXTH ORDER OF BUSINESS** **Discussion Regarding Suspension**  
93 **Guidelines**

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95 Mr. Myhill will wait for further Board comments and this item will be reviewed at the June  
96 meeting.

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98

99 **SEVENTH ORDER OF BUSINESS** **Staff Reports – PART B**

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101 A. District Counsel

102 Mr. Haber noted his firm is reviewing new legislation which includes Board  
103 Members being required to have ethics training next year. He will provide a  
104 more detailed update soon.

105

106 B. Amenity Center and Field Maintenance

107

1. Amenity Manager Report

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Mr. Myhill noted that the summer camp has been fully booked.

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It was also noted that the amenity side access gate is being propped  
111 open during the swim team events. A swim team representative  
112 confirmed that going forward there will be a swim team board  
113 member at the gate to make sure that does not happen.

114

115

The swim team requested that they would like to hold a fundraiser  
116 during practice on June 28<sup>th</sup>. This would consist of a parent playing  
117 the role of a DJ with some music using the same equipment they use  
118 during practice, and they will only use the same lap lanes as  
119 authorized. After discussion the Board approved the swim team to  
120 hold a fundraiser at the same time as their practice on June 28<sup>th</sup>.

121

122

2. Field Manager Report

123

Mr. Erasmus noted the county sent a notice regarding three  
124 backflows that need repairs. He will have them completed for  
125 approximately \$2,000.00 and update the county.

126

127

Mr. Erasmus also stated that he is looking into irrigation well options  
128 to help options to help irrigation of the CDD section along Silver Glen.

129

130

3. Charles Aquatics Pond Report

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133

C. District Manager

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Ms. Dobbins updated the Board that the Annual County Memo indicated that  
135 the number of Registered Voters as of April 15, 2023 was 2,584.

136

137

She also noted that Vesta's second quarter cost plus year to date cumulative  
138 variance was \$4,006.00 under budget. Lastly, she reported that DAPA's year to  
139 date revenue share amount is \$683.87.

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**EIGHTH ORDER OF BUSINESS**

**Supervisor Requests and Audience  
Comments**

**Audience:**

Requests were made for more security measures to be reviewed at the next meeting due to illegal activity at the basketball courts.

**Supervisors:**

Mr. Och asked the Board if underwater pond aerators that are solar powered be looked at to help reduce mosquitoes. Mr. Erasmus noted he will get further information from Charles Aquatics to provide some information on how effective they are and cost.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On a motion by Mr. Och seconded by Ms. Mallatt, with all in favor, the Board adjourned the meeting at 7:06 p.m., for the Heritage Landing Community Development District.

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

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



## **Tab 2**

# HERITAGE LANDING COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.HERITAGELANDINGCDD.ORG

## Operation and Maintenance Expenditures

April 2023

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2023 through April 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$108,785.00**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Heritage Landing Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
AA Gutter Services	100220	2177	Gutter Installation 04/23	\$ 1,490.00
BrightView Landscape Services, Inc.	100242	8350916	Landscape Maintenance 04/23	\$ 20,800.00
Charles Aquatics, Inc.	100219	47618	Deposit 5HP Fountain 03/23	\$ 2,869.25
Charles Aquatics, Inc.	100244	47710	Pond Maintenance 04/23	\$ 975.00
Charles Aquatics, Inc.	100228	47840	Pond Maintenance 04/23	\$ 8,607.75
Charles Aquatics, Inc.	100243	47841	Fountain Maintenance 04/23	\$ 500.00
Christine Mallatt	100221	CM040423	Board of Supervisors Meeting 04/04/23	\$ 200.00
Christine Mallatt	100230	CM041323	Board of Supervisors Meeting 04/13/23	\$ 200.00
COMCAST	EFT	8495 74 140 0429787 03/23 Autopay 475	Cable TV & Internet 03/23	\$ 425.01
Disclosure Services, LLC	100240	4 475	Amortization Schedule Series 2015 04/23	\$ 100.00

# Heritage Landing Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
England, Thims & Miller, Inc.	100239	207156	Engineering Services 04/23	\$ 563.75
Florida Department of Revenue	100226	65-8015563124-2 Sales & Use Tax 03/23 475	Sales & Use Tax 03/23	\$ 165.68
Florida Power & Light Company	EFT	87098-35048 03/23 Autopay 475	Electric Services 03/23	\$ 4,426.12
Florida Power & Light Company	EFT	Monthly Summary 04/23 Autopay 475	Electric Services 04/23	\$ 5,475.46
Heritage Landing CDD	DC042723	DC042723	Debit Card Replenishment 04/27/23	\$ 1,668.53
Investment Painting of North FL, LLC	100245	3221	Deposit Exterior Painting 04/23	\$ 1,000.00
Kevin Lee Austin	100222	KA040423	Board of Supervisors Meeting 04/04/23	\$ 200.00
Kevin Lee Austin	100231	KA041323	Board of Supervisors Meeting 04/13/23	\$ 200.00
Kutak Rock, LLP	100223	3197789	Legal Services 02/23	\$ 1,507.50
Leslie Achara McNair-Tarfa	100232	AT041323	Board of Supervisors Meeting 04/13/23	\$ 200.00

# Heritage Landing Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Michael C. Taylor	100224	MT040423	Board of Supervisors Meeting 04/04/23	\$ 200.00
Michael C. Taylor	100233	MT041323	Board of Supervisors Meeting 04/13/23	\$ 200.00
Poolsure	100236	131295613595	Pool Chemicals 04/23	\$ 2,999.63
Rizzetta & Company, Inc.	100215	INV0000078849	District Management Fees 04/23	\$ 5,900.00
Robert Och	100225	RO040423	Board of Supervisors Meeting 04/04/23	\$ 200.00
Robert Och	100234	RO041323	Board of Supervisors Meeting 04/13/23	\$ 200.00
St Johns Utility Department	EFT	503699-115198 03/23 - Autopay	Water Services 03/23 - Autopay	\$ 1,055.90
Synergy Florida	100217	368183	Audio & Video System 03/23	\$ 5,197.00
The Ledger / News Chief/ CA Florida Holdings, LLC	100235	5435101	Account #765115 Legal Advertising 03/23	\$ 81.60
Vesta Property Services, Inc.	100229	409122	Management Services 03/23	\$ 39,754.54

# Heritage Landing Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Vesta Property Services, Inc.	100227	409228	Reimbursable Expenses 03/23	\$ 12.77
VGlobal Tech	100241	4912	ADA Website Maintenance 04/23	\$ 250.00
Victoria Miller	100237	Miller032123	Room Rental Refund 03/23	\$ 50.00
Waste Management Inc. of Florida	EFT	0029085-4032-7 Autopay 475	Waste Disposal Services 04/23	\$ 359.51
Wayne Automatic Fire Sprinklers, Inc.	100218	1033299	Fire Sprinkler Monitoring Services 03/23	\$ <u>750.00</u>
<b>Report Total</b>				<b>\$ <u><u>108,785.00</u></u></b>

## **Tab 3**

**Heritage Landing Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**



**Heritage Landing Community Development District  
ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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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 Landing Community Development District  
St. Johns County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

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

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

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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

To the Board of Supervisors  
Heritage Landing Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

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

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

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

To the Board of Supervisors  
Heritage Landing Community Development District

***Required Supplementary Information***

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 8, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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



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

May 8, 2023

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

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment, 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 Landing Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

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

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

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

**Financial Highlights**

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

- ◆ The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(3,642,324) (net position). Net investment in capital assets for the District was \$(551,318). Restricted net position was \$200,460. Unrestricted net position was \$(3,291,466).
- ◆ Governmental activities revenues totaled \$2,339,816 while governmental activities expenses totaled \$2,378,242.

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

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Current assets	\$ 1,284,576	\$ 1,368,273
Restricted assets	895,137	860,245
Capital assets	4,923,820	5,349,080
Total Assets	7,103,533	7,577,598
 Deferred amount on refunding	 255,086	 273,847
 Current liabilities	 907,930	 776,889
Non-current liabilities	10,093,013	10,678,454
Total Liabilities	11,000,943	11,455,343
 Net Position		
Net investment in capital assets	(551,318)	(424,619)
Restricted for debt service	200,460	158,012
Unrestricted	(3,291,466)	(3,337,291)
Total Net Position	\$ (3,642,324)	\$ (3,603,898)

The decrease in current assets is related to expenditures exceeding revenues in the General Fund in the current year.

The decrease in capital assets is related 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 due to bond principal payments in the current year.

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

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

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

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

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Program Revenues		
Charges for services	\$ 2,270,959	\$ 2,195,845
General Revenues		
Miscellaneous revenues	62,324	48,104
Investment earnings	6,533	408
Total Revenues	<u>2,339,816</u>	<u>2,244,357</u>
Expenses		
General government	140,948	142,541
Public safety	44,046	51,641
Physical environment	942,813	612,334
Culture/recreation	774,354	690,338
Interest and other charges	476,081	492,596
Total Expenses	<u>2,378,242</u>	<u>1,989,450</u>
Change in Net Position	(38,426)	254,907
Net Position - Beginning of Year	<u>(3,603,898)</u>	<u>(3,858,805)</u>
Net Position - End of Year	<u>\$ (3,642,324)</u>	<u>\$ (3,603,898)</u>

The increase in physical environment is mainly related to the increase in contingency expenses in the current year.

The increase in expenses in culture/recreation in the current year is related to the increase in amenity management and repair and maintenance expenses in the current year.



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

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

**Capital Assets Activity**

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

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Land and improvements	\$ 935,000	\$ 935,000
Infrastructure	10,425,437	10,425,437
Equipment	156,625	156,625
Accumulated depreciation	<u>(6,593,242)</u>	<u>(6,167,982)</u>
Total Capital Assets, net	<u><u>\$ 4,923,820</u></u>	<u><u>\$ 5,349,080</u></u>

The capital asset activity in the current year was depreciation of \$425,260.

**General Fund Budgetary Highlights**

The final budget exceeded actual expenditures in the current year because RV and boat storage maintenance and capital reserve expenditures were less than anticipated.

The budget was amended in the current year for miscellaneous contingencies that were higher than originally anticipated.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In March 2015, the District issued \$14,435,000 of Special Assessment Refunding Bonds Series 2015 maturing in May 2036, with fixed interest rates ranging from 2% to 4.35%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the bonds is payable annually on each May 1 commencing on May 1, 2016. The balance outstanding at September 30, 2022 was \$10,740,000.

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

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

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

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

**Request for Information**

The financial report is designed to provide a general overview of Heritage Landing 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 Landing Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

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

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 1,280,541
Prepaid expenses	2,350
Deposits	1,685
Total Current Assets	1,284,576
Non-Current Assets	
Restricted Assets	
Investments	895,137
Capital Assets, Not Being Depreciated	
Land and improvements	935,000
Capital Assets, Being Depreciated	
Infrastructure	10,425,437
Equipment	156,625
Accumulated depreciation	(6,593,242)
Total Non-Current Assets	5,818,957
Total Assets	7,103,533
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	255,086
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	136,685
Unearned revenues	1,939
Bonds payable	585,000
Accrued interest	184,306
Total Current Liabilities	907,930
Non-Current Liabilities	
Bonds payable, net	10,093,013
Total Liabilities	11,000,943
 <b>NET POSITION</b>	
Net investment in capital assets	(551,318)
Restricted for debt service	200,460
Unrestricted	(3,291,466)
Total Net Position	\$ (3,642,324)

*See accompanying notes to financial statements.*

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

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (140,948)	\$ 115,484	\$ (25,464)
Public safety	(44,046)	36,089	(7,957)
Physical environment	(942,813)	597,777	(345,036)
Culture/recreation	(774,354)	460,733	(313,621)
Interest and other charges	(476,081)	1,060,876	584,795
Total Governmental Activities	\$ (2,378,242)	\$ 2,270,959	(107,283)
	<b>General Revenues</b>		
	Miscellaneous revenues		62,324
	Investment income		6,533
	Total General Revenues		68,857
	Change in Net Position		(38,426)
	Net Position - Beginning of Year		(3,603,898)
	Net Position - End of Year		\$ (3,642,324)

*See accompanying notes to financial statements.*

**Heritage Landing Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 1,280,541	\$ -	\$ 1,280,541
Prepaid expenses	2,350	-	2,350
Deposits	1,685	-	1,685
Restricted assets			
Investments, at fair value	-	895,137	895,137
Total Assets	\$ 1,284,576	\$ 895,137	\$ 2,179,713
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 136,685	\$ -	\$ 136,685
Unearned revenues	1,939	-	1,939
Total Liabilities	138,624	-	138,624
 <b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenses/deposits	4,035	-	4,035
Restricted:			
Debt service	-	895,137	895,137
Assigned to:			
Capital reserves	525,460	-	525,460
Unassigned	616,457	-	616,457
Total Fund Balances	1,145,952	895,137	2,041,089
Total Liabilities and Fund Balances	\$ 1,284,576	\$ 895,137	\$ 2,179,713

*See accompanying notes to financial statements.*

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

Total Governmental Fund Balances	\$ 2,041,089
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$935,000, infrastructure, \$10,425,437, equipment, \$156,625, less accumulated depreciation, \$(6,593,242), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	4,923,820
Long-term liabilities, bonds payable, \$(10,740,000), net of bond discount, net, \$61,987, are not due and payable in the current period, and therefore, are not reported at the fund level.	(10,678,013)
Deferred amount on refunding are not current financial uses, and therefore, are not reported at the fund level.	255,086
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(184,306)</u>
Net Position of Governmental Activities	<u><u>\$ (3,642,324)</u></u>

*See accompanying notes to financial statements.*

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

	General	Debt Service	Total Governmental Funds
<b>REVENUES</b>			
Special assessments	\$ 1,210,083	\$ 1,060,876	\$ 2,270,959
Miscellaneous revenues	62,324	-	62,324
Investment income	2,309	4,224	6,533
<b>Total Revenues</b>	<u>1,274,716</u>	<u>1,065,100</u>	<u>2,339,816</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
General government	140,948	-	140,948
Public safety	44,046	-	44,046
Physical environment	729,585	-	729,585
Culture/recreation	562,322	-	562,322
<b>Debt service</b>			
Principal	-	570,000	570,000
Interest	-	460,208	460,208
<b>Total Expenditures</b>	<u>1,476,901</u>	<u>1,030,208</u>	<u>2,507,109</u>
<b>Net Change in Fund Balance</b>	(202,185)	34,892	(167,293)
<b>Fund Balances - Beginning of Year</b>	<u>1,348,137</u>	<u>860,245</u>	<u>2,208,382</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 1,145,952</u></u>	<u><u>\$ 895,137</u></u>	<u><u>\$ 2,041,089</u></u>

*See accompanying notes to financial statements.*

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

Net Change in Fund Balances – Total Governmental Funds \$ (167,293)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlay is reported as an expenditure at the fund level. However, the cost of these assets are allocated over their estimated useful lives as depreciation at the government-wide level. This is the amount of depreciation in the current year. (425,260)

Repayment of bond principal is reported as an expenditure at the fund level, but the repayment reduces long-term liabilities at the government-wide level. 570,000

Bond discount is amortized as interest over the life of the debt. This is the amount of interest expense recognized in the current year. (4,559)

Deferred amount on refunding is amortized over the life of the debt as interest expense. This is the current year amount amortized. (18,761)

At the government-wide level, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period. 7,447

Change in Net Position of Governmental Activities \$ (38,426)

*See accompanying notes to financial statements.*



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

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Special assessments	\$ 1,196,644	\$ 1,196,644	\$ 1,210,083	\$ 13,439
Miscellaneous revenues	48,850	48,850	62,324	13,474
Investment income	-	-	2,309	2,309
Total Revenues	<u>1,245,494</u>	<u>1,245,494</u>	<u>1,274,716</u>	<u>29,222</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	147,884	147,884	140,948	6,936
Public safety	54,000	54,000	44,046	9,954
Physical environment	433,100	733,100	729,585	3,515
Culture/recreation	529,510	529,510	562,322	(32,812)
Capital outlay	81,000	81,000	-	81,000
Total Expenditures	<u>1,245,494</u>	<u>1,545,494</u>	<u>1,476,901</u>	<u>68,593</u>
Net Change in Fund Balances	-	(300,000)	(202,185)	97,815
Fund Balances - Beginning of Year	<u>-</u>	<u>300,000</u>	<u>1,348,137</u>	<u>1,048,137</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,145,952</u>	<u>\$ 1,145,952</u>

*See accompanying notes to financial statements.*

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

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

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

**1. Reporting Entity**

The District was established on June 22, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by St. Johns County, Florida Ordinance #2004-46 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Heritage Landing 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 that reside within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

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

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

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

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

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

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

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

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

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

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

**b. Fund Financial Statements**

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

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

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

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

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

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

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

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

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

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

**Governmental Funds (Continued)**

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

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

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

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

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

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

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

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

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

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position 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 Landing Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

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

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

**b. Restricted Net Position**

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

**c. Capital Assets**

Capital assets, which include land and improvements, infrastructure, 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 two years. The valuation basis for all assets is historical cost.

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

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

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful life for infrastructure is 15-30 years and 5 years for equipment.

**d. Deferred Outflows of Resources**

Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the deferred amount on refunding reported on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**e. Bond Discounts**

Bond discounts are amortized over the life of the bonds.

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

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

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

**f. Budgets**

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

**NOTE B – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$1,312,077 and the carrying value was \$1,280,541. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

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

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Treasury Obligation Fund	9 days*	<u>\$ 895,137</u>

\*Weighted Average Maturity

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.



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

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

Custodial Credit Risk – Deposits (Continued)

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 listed above is a Level 1 asset.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investment in First American Treasury Obligation Fund was rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Treasury Obligation Fund represent 100% of the District's total investments.

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

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

**NOTE C – CAPITAL ASSETS**

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

	Balance October 1, 2021	Additions	Disposals	Balance September 30, 2022
<b><u>Governmental activities:</u></b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 935,000	\$ -	\$ -	\$ 935,000
Capital assets, being depreciated:				
Infrastructure	10,425,437	-	-	10,425,437
Equipment	156,625	-	-	156,625
Less accumulated depreciation	(6,167,982)	(425,260)	-	(6,593,242)
Total Capital Assets, Being Depreciated	<u>4,414,080</u>	<u>(425,260)</u>	<u>-</u>	<u>3,988,820</u>
Governmental Activities Capital Assets	<u>\$ 5,349,080</u>	<u>\$ (425,260)</u>	<u>\$ -</u>	<u>\$ 4,923,820</u>

Depreciation was charged to physical environment, \$213,228, and culture/recreation, \$212,032.

**NOTE D – LONG-TERM DEBT**

**Special Assessment Bonds – Series 2015**

Long-term debt is comprised of the following:

Special Assessment Bonds

\$14,435,000 Series 2015 Special Assessment Refunding Bonds, interest rates ranging from 2% to 4.35%, maturing May 1, 2036, payable on May 1 and November 1; collateralized by the pledged revenues of special assessments levied against the benefited property owners.

Long-term debt at October 1, 2021	\$ 11,310,000
Principal payments	(570,000)
Long-term debt at September 30, 2022	<u>10,740,000</u>
Less bond discount, net	(61,987)
Bonds payable, net	<u>\$ 10,678,013</u>

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

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

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

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 585,000	\$ 442,335	\$ 1,027,335
2024	605,000	422,591	1,027,591
2025	630,000	401,415	1,031,415
2026	650,000	378,579	1,028,579
2027	680,000	354,203	1,034,203
2028-2032	3,855,000	1,317,625	5,172,625
2033-2036	3,735,000	414,556	4,149,556
Totals	<u>\$ 10,740,000</u>	<u>\$ 3,731,304</u>	<u>\$ 14,471,304</u>

Significant Bond Resolution Terms and Covenants

The Series 2015 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2015 Bonds are subject to mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

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

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

Depository Funds

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

**SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2015**

Reserve Fund – The 2015 Reserve Account is funded from the proceeds of the Series 2015 Bonds in an amount equal to a certain 50 percent of the maximum annual debt service requirement of the 2015 bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Special Assessment Refunding Bonds	
	Reserve Balance	Reserve Requirement
Series 2015 Special Assessment Refunding Bonds	\$ 510,480	\$ 510,371

**NOTE E – SPECIAL ASSESSMENT REVENUES**

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

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

**NOTE F – MANAGEMENT AGREEMENTS**

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as non-voting officers of the District.

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has filed four claims, which did not exceed coverage amounts, under its commercial insurance policy over the last three years.

**NOTE H – SUBSEQUENT EVENT**

In November 2022, the District made a \$20,000 prepayment on the Series 2015 Special Assessment Refunding Bonds.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors  
Heritage Landing Community Development District  
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Heritage Landing Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated May 8, 2023.

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

In planning and performing our audit, we considered Heritage Landing 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 Landing Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Heritage Landing Community Development District's internal control.

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

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

Fort Pierce / Stuart

To the Board of Supervisors  
Heritage Landing Community Development District

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

As part of obtaining reasonable assurance about whether Heritage Landing 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

May 8, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Heritage Landing Community Development District  
St. Johns County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Heritage Landing Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated May 8, 2023.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated May 8, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Heritage Landing 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 the Heritage Landing Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors  
Heritage Landing Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Heritage Landing Community Development District. It is management's responsibility to monitor the Heritage Landing 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.

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

### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: N/A
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$41,673
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were amendments to the FY 2022 budget, see below.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$1,131.61 and the Debt Service Fund \$921.64.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$2,270,959.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$10,740,000 outstanding, originally issued in October 2015, 4.2% to 4.35%, matures 2036.

To the Board of Supervisors  
Heritage Landing Community Development District

	<b>Original Budget</b>	<b>Actual</b>	<b>Variance with Original Budget Positive (Negative)</b>
<b>Revenues</b>			
Special assessments	\$ 1,196,644	\$ 1,210,083	\$ 13,439
Miscellaneous revenues	48,850	62,324	13,474
Investment income	-	2,309	2,309
Total Revenues	<u>1,245,494</u>	<u>1,274,716</u>	<u>29,222</u>
<b>Expenditures</b>			
<b>Current</b>			
General government	147,884	140,948	6,936
Public safety	54,000	44,046	9,954
Physical environment	433,100	729,585	(296,485)
Culture/recreation	529,510	562,322	(32,812)
Capital outlay	81,000	-	81,000
Total Expenditures	<u>1,245,494</u>	<u>1,476,901</u>	<u>(231,407)</u>
Net Change in Fund Balances	-	(202,185)	(202,185)
Fund Balances - Beginning of Year	<u>-</u>	<u>1,348,137</u>	<u>1,348,137</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 1,145,952</u>	<u>\$ 1,145,952</u>

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

To the Board of Supervisors  
Heritage Landing Community Development District

**Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines + Frank*

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

May 8, 2023



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

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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FAX: 772/468-9278

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

To the Board of Supervisors  
Heritage Landing Community Development District  
St. Johns County, Florida

We have examined Heritage Landing Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Heritage Landing Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Heritage Landing 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 Landing 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 Landing Community Development District's compliance with the specified requirements.

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

*Berger Toombs Elam  
Gaines + Frank*

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

May 8, 2023

# Tab 4

# Quality Site Assessment

Prepared for: **Heritage Landing @ WGV**

## General Information

**DATE:** Wednesday, May 31, 2023  
**NEXT QSA DATE:** Monday, Aug 28, 2023  
**CLIENT ATTENDEES:** Lourens Erasmus  
**BRIGHTVIEW ATTENDEES:** Steve McAvoy

## Customer Focus Areas

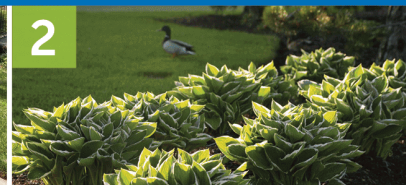
Turf health, Annuals, Weed control, Plant Health

### Quality you can count on.

**7** Seven Standards of Excellence



1 Site Cleanliness



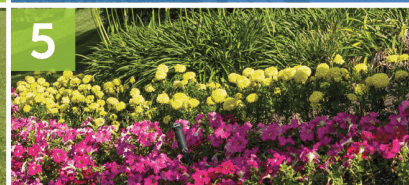
2 Weed Free



3 Green Turf



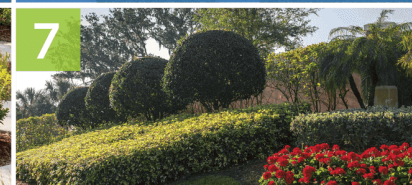
4 Crisp Edges



5 Spectacular Flowers



6 Uniformly Mulched Beds



7 Neatly Pruned Trees & Shrubs

# QUALITY SITE ASSESSMENT

## Heritage Landing @ WGV

### Maintenance Items



**1** There are some vines and weeds growing in loropetalum Edge between athletic field and clubhouse. We will get with our team and have this addressed.

**2** There are some vines and volunteers growing up through Jasmine at center island before clubhouse. We will get these hand pulled and schedule an over the top selective to be treated in Jasmine beds to help with weed control.

**3** Hard and soft surfaces are being edged on a weekly rotation

**4** Turf color is starting to improve

# QUALITY SITE ASSESSMENT

## Heritage Landing @ WGV

### Maintenance Items



**5** Annuals are holding up. some of the celosia have mites, we have scheduled a treatment this week while on site

**6** There are some fall out structures throughout the property along preserves that are overgrown, I will get with our team to have these weeded and sprayed out. We will follow up once completed.

**7** Crepe myrtle suckers were removed at crosswalk this week while on site.

**8** Shrubs are being trimmed on a weekly rotation



### Maintenance Items



**9** Hard and soft surfaces are being sprayed for weed control on a weekly rotation

**10** Remaining 4 flower pots inside pool area have been installed

### Recommendations for Property Enhancements



**1** Athletic field turf- we are in the process of reviewing soil samples. We will follow up once completed. We will also be sending over a quote for turf replacement.

**2** We will be sending over a quote to remove 10 sago palms at entrance

**3** There are 2 empty beds at the roundabout islands. we suggest installing society garlic or blue daze. We will follow up with a quote.

### Notes to Owner / Client



- 1** We are scheduled for 2001 common area ornamental grass install before June 2 weather permitting
- 2** There is some dead turf on island off of Silver Glen and flowers intersection. We will investigate root cause and follow up with our finding
- 3** Swale area needs some additional grading. We will revisit next week as this area was very wet when returned to complete work. We will follow up once completed.

## **Tab 5**

## Proposal for Extra Work at Heritage Landing @ WGV

Property Name	Heritage Landing @ WGV	Contact	Melissa Dobbins
Property Address	370 Heritage Landing Pkwy St Augustine, FL 32092	To	Heritage Landing CDD
		Billing Address	c/o Rizzetta and Company Inc 3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name            General Tree 3-21-23

Project Description    Removal of Large Oaks damaging sidewalks and potentially damaging foundation of  
Amenity Center

### Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Tree #1 Remove and Stump Grind. Haul away Debris	\$1,500.45	\$1,500.45
1.00	LUMP SUM	Tree #2 Remove and Stump Grind. We will have to stump grind a large area due to root flare. Haul away Debris	\$2,000.60	\$2,000.60
1.00	LUMP SUM	Tree #3 Remove and Stump Grind. Haul away Debris	\$1,857.70	\$1,857.70
1.00	LUMP SUM	Tree #4 Remove and Stump Grind. Haul away Debris	\$2,000.60	\$2,000.60
1.00	LUMP SUM	Tree #5 Remove and Stump Grind. Haul away Debris	\$1,286.10	\$1,286.10

Listed in order from South to North along front of the Amenity Center

For internal use only

**SO#**                    8069953  
**JOB#**                 460802023  
**Service Line**        300

**Total Price**                    \$8,645.45

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
5811 County Rd 305, Elkton, FL 32033 ph. fax

## TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. Cancellation: Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

### Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

**District Manager**

Signature \_\_\_\_\_ Title

**Melissa Dobbins**  
Printed Name

**April 05, 2023**  
Date

\_\_\_\_\_ Date

**BrightView Landscape Services, Inc. "Contractor"**

**Account Manager Exterior**

Signature \_\_\_\_\_ Title

**William Buerki**  
Printed Name

**April 05, 2023**  
Date

\_\_\_\_\_ Date

**Job #: 460802023**

**SO #: 8069953**

**Proposed Price: \$8,645.45**

## **Amenity Center Oak Tree Removal**

Oak tree removal at Amenity Center- below is a breakdown of the approximate price to pay into the St Johns County tree fund for each tree and the cost to cut down, remove and stump grind. There is a \$100 permit application fee.

- Tree 1: \$500 fee paid to county + \$1,500 Cut and remove = \$2,000
- Tree 2: \$550 fee paid to county + \$2,000 Cut and remove = \$2,550
- Tree 3: \$450 fee paid to county + \$1,857 Cut and remove = \$2,307
- Tree 4: \$475 fee paid to county + \$2,000 Cut and remove = \$2,475
- Tree 5: \$350 fee paid to county + \$1,286 Cut and remove = \$1,636

## **Tab 6**



## Suspension Guidelines

1. **Minor infraction** - 30-day suspension of privileges on all CDD property, commencing on the day of the infraction. The 30-day suspension shall apply to only first-time offenders.
2. **Medium infraction** – 60-day suspension of privileges on all CDD property, commencing on the day of the infraction. Medium infractions may include first-time and repeat offenders.
3. **Serious infraction** – Patron will be suspended until the next board meeting where the board shall deliberate the case and decide on the length of the suspension. Serious Infractions may include first-time and repeat offenders.

For all three types of infractions, the Patron subject to the penalty shall be provided a written notice advising them of the conduct at issue, the section(s) of the District's rules and policies violated, the time, date, and location of the next regular Board meeting, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be reduced or lifted. The notice shall also advise the Patron that, even if the Patron chooses not to appear at the meeting, the Board may choose to review the suspension at the meeting and such review may result in a shorter or longer suspension. Each member of the District's Board shall be provided with a copy of the suspension notice. For Minor infractions and Medium infractions, unless the Patron attends the meeting to appeal the suspension or a Board member desires to have the Board address the suspension, the Board shall take no further action. Serious infractions shall be reviewed by the Board.

Below is a table identifying various violations and the level of infraction such violations may be assigned. However, the below violations may occur under circumstances that either add to or decrease the level of severity of the particular violation. Accordingly, the below table shall be only a guide in determining the appropriate level of infraction to be assigned and amenity management, in their discretion, may vary from the below table. Additionally, the table is not intended to be an exhaustive list of all violations that may occur and amenity management is authorized to apply the infraction level they deem appropriate for violations that are not included on the table.

Minor Infractions	Medium Infractions	Serious Infractions
Unauthorized access of facility, e.g., jumping over the pool fences or gates; providing unauthorized access to others; using another Patron's card to access.	Minor infractions with added circumstances.	Verbal or physical aggression towards staff or other residents.
Causing a public disturbance that interferes with any Patron's enjoyment of the amenity facilities, e.g., verbal altercation with other residents.	Verbal abuse of any staff member.	Causing bodily harm to ANYONE on CDD property; willfully causing damage to any CDD property.
Knowingly breaking a CDD policy, e.g., smoking or vaping after being addressed; continued rough play in the pool; jumping from the footbridge.	Unauthorized alcohol use on the amenity premises.	Blatant breaking of CDD policies; refusing to comply with staff directions, e.g., jumping off the footbridge into the pond after being warned not to do so.
Smoking or vaping anywhere at the amenity facilities, after being addressed.		Breaking any state or federal law or being arrested on District property.
		Any incident on District property resulting in a call to law enforcement by staff.

# **Tab 7**



1702 Lindsey Rd  
Jacksonville, Fl. 32221  
Ph (904) 781-7060 Fax (904) 619-5011

CGC1523954 CMC1250093 CFC1428601 CCC1329086

## Heritage Landing CDD

Attn:Lourens – Vesta Property Services

4 21 23

Re:concrete repairs

All Weather Contractors is proposing the following services for the below mentioned prices. Any item not specifically mentioned is subject to a written change order.

- >saw cut and remove the following area of concrete
- >cut out tree roots as needed
- >install new paver base and pavers in the locations listed below where the concrete was removed-includes pouring small concrete beside the new pavers to help lock them in place(paver color chosen by management)
- >strip forms and cut joints as needed
- >any location that says LIN FT will be grinded down not removed
- >clean up job site and haul away debris
- exit lane sidewalk-75 sq ft and 9 lin ft**
- entry to heritage room-60 sq ft and 18 lin ft**
- pump room gate-5 lin ft**
- sidewalk leading to pump room-10 lin ft**
- volleyball court sidewalk-5 lin ft**
- rear of movie theatre-5 lin ft**
- between the movie theatre and the playground-5 lin ft**
- entry to movie theater-5 lin ft**
- behind playground-60 sq ft and 48 lin ft**
- nature trail next to soccer field-85 lin ft**
- back of baseball field-10 lin ft**
- between tennis courts-5 lin ft**
- entry sidewalk to property -10 lin ft**

**Total price \$7,860.00**

**Proposal Signed by**\_\_\_\_\_ **Printed Name**\_\_\_\_\_

**Thank you for your consideration**

**Scott Haines**

C 904.402.6561



1702 Lindsey Rd  
Jacksonville, Fl. 32221  
Ph (904) 781-7060 Fax (904) 619-5011

CGC1523954 CMC1250093 CFC1428601 CCC1329086

## Heritage Landing CDD

Attn:Lourens – Vesta Property Services  
5 2 22  
Re:concrete repairs

All Weather Contractors is proposing the following services for the below mentioned prices. Any item not specifically mentioned is subject to a written change order.

- >saw cut and remove the following area of concrete
- >cut out tree roots as needed
- >form and pour new concrete in same location using 3000 psi concrete with a broom finish
- >strip forms and cut joints as needed
- >any location that says LIN FT will be grinded down not removed
- >clean up job site and haul away debris
- exit lane sidewalk-75 sq ft and 9 lin ft**
- entry to heritage room-60 sq ft and 18 lin ft**
- pump room gate-5 lin ft**
- sidewalk leading to pump room-10 lin ft**
- volleyball court sidewalk-5 lin ft**
- rear of movie theatre-5 lin ft**
- between the movie theatre and the playground-5 lin ft**
- entry to movie theater-5 lin ft**
- behind playground-60 sq ft and 48 lin ft**
- nature trail next to soccer field-85 lin ft**
- back of baseball field-10 lin ft**
- between tennis courts-5 lin ft**
- entry sidewalk to property -10 lin ft**

**Total price \$8,985.00**

**Proposal Signed by** \_\_\_\_\_ **Printed Name** \_\_\_\_\_

**Thank you for your consideration**

**Scott Haines**

**C 904.402.6561**

# Tab 8



Value is in the details. We are the marketplace for commercial and residential signage, decorative streetscapes, customized street signs, community signs and coordinating mailboxes, both individual and cluster boxes. Whether you looking for wood or aluminum we are the experts in design, manufacturing and installation. Whatever your design, marketing signage or development needs may be, we offer many solutions and options in our consultation with you. In working with you we offer design, workmanship and customer service. When you are making an investment in your home, community or commercial project you are looking for more than just the value you receive in price. You want exceptional customer service that is quality based and customer driven. This is what makes us different. This is what we are about.



# SUNDANCER SIGN GRAPHICS

Your custom street sign and mailbox experts

**PROPOSAL FOR:**

**Heritage Landing HOA**



**VETERAN**  
**OWNED BUSINESS**

11259-3 BUSINESS PARK BLVD - JACKSONVILLE, FL 32256 - 904-287-4949 - KEVIN@SUNDSG.COM



## HERITAGE LANDING STREET SIGN PROJECT

### Scope of work:

- 1. Remove ALL existing street name and traffic signs and posts. The old signs and posts will be collected by onsite staff. Daily coordination between contractor and onsite staff to ensure that old signage is not left on District or residential property. Contractor will be responsible for any and all damage caused to District and residential landscaping by the contractor.**
- 2. Install new posts, street name signs, and traffic signs. Posts need to be in accordance with MUTCD and State Standards for installation. Signs must adhere to the County LDC and design standards (see attached specs).**
- 3. This project will be performed in phases to allow for more efficient and expedient replacement of signs so that no area is left for more than 24 hours without signage. The removal and installation process will be closely monitored by the county and CDD representatives.**
- 4. All new posts will be breakaway, with ground sleeve. All signs will meet MUTCD and St. Johns County guidelines.**



## **DECORATIVE STYLE POSTS**

- **Posts will be 4x4 square aluminum 1/8" thick**
- **All sign faces will be High Intensity Prismatic (HIP)**
- **All street signs will meet St Johns County and MUTCD guidelines.**
- **All posts will be set in concrete**
- **No bolt through, all signs will be attached to a tab welded to post. Posts are fully welded.**
- **All sign faces will include an aluminum backer.**
- **Powder coat color of your choice**
- **If any sign face is reusable I will issue a credit back for the cost of the sign face.**

**PLEASE NOTE: We are fully custom and can make any decorative sign that you may want. WE DO NOT buy from someone else and resell. All of our custom street signs are made in our facility in Jacksonville.**



HERITAGE LANDING DECORATIVE STREET SIGNS					
HERITAGE LANDING STREET SIGN PROJECT - BARTRAM SPRINGS STYLE					
SIGN TYPE	SIGN NUMBER	SIGN SIZE	QTY	COST	EXTENDED
MERGE RIGHT	W4-2L	30X30	1	\$ 493.75	\$ 493.75
SPEED LIMIT 25	R2-1	24X30	62	\$ 456.20	\$ 28,284.40
KEEP RIGHT	R4-7A	18X24	10	\$ 456.20	\$ 4,562.00
ROUND ABOUT AHEAD	W2-6	30X30	1	\$ 483.59	\$ 483.59
ONE WAY (ARROW RIGHT)	R6-2R	18X24	3	\$ 462.59	\$ 1,387.77
YIELD	R1-2	30X30X30	4	\$ 493.72	\$ 1,974.88
PED XING / ARROW	W11-2A/ W17-7A	30" / 30 X 18	2	\$ 591.00	\$ 1,182.00
ROUND ABOUT PATTERN	W2-6	30"	3	\$ 483.59	\$ 1,450.77
STOP	R1-1	30X30	48	\$ 535.93	\$ 25,724.64
RED END OF ROAD (DIAMOND)	RF-9RHI	18X18	4	\$ 238.93	\$ 955.72
STREET NAME CALLOUT	CUSTOM	9X30	51	\$ 456.00	\$ 23,256.00
NO OUTLET SIGN	CUSTOM	9X30	1	\$ 45.00	\$ 45.00
INSTALLATION			<b>190</b>	\$ 80.00	\$ 15,200.00
					<b>\$ 105,000.52</b>







Value is in the details. We are the marketplace for commercial and residential signage, decorative streetscapes, customized street signs, community signs and coordinating mailboxes, both individual and cluster boxes. Whether you looking for wood or aluminum we are the experts in design, manufacturing and installation. Whatever your design, marketing signage or development needs may be, we offer many solutions and options in our consultation with you. In working with you we offer design, workmanship and customer service. When you are making an investment in your home, community or commercial project you are looking for more than just the value you receive in price. You want exceptional customer service that is quality based and customer driven. This is what makes us different. This is what we are about.



# SUNDANCER SIGN GRAPHICS

Your custom street sign and mailbox experts

**PROPOSAL FOR:**

**Heritage Landing HOA**





## HERITAGE LANDING STREET SIGN PROJECT

### Scope of work:

- 1. Remove ALL existing street name and traffic signs and posts. The old signs and posts will be collected by onsite staff. Daily coordination between contractor and onsite staff to ensure that old signage is not left on District or residential property. Contractor will be responsible for any and all damage caused to District and residential landscaping by the contractor.**
- 2. Install new posts, street name signs, and traffic signs. Posts need to be in accordance with MUTCD and State Standards for installation. Signs must adhere to the County LDC and design standards (see attached specs).**
- 3. This project will be performed in phases to allow for more efficient and expedient replacement of signs so that no area is left for more than 24 hours without signage. The removal and installation process will be closely monitored by the county and CDD representatives.**
- 4. All new posts will be breakaway, with ground sleeve. All signs will meet MUTCD and St. Johns County guidelines.**



- **Sign Posts will be 2" 14 gauge galvanized square post that meets MUTCD specifications.**
- **Sign faces will be High Impact Prismatic reflectivity**
- **Street Name callout will meet St Johns County specifications.**
- **Will use Stainless Steel Hardware**

**I have included two options -**

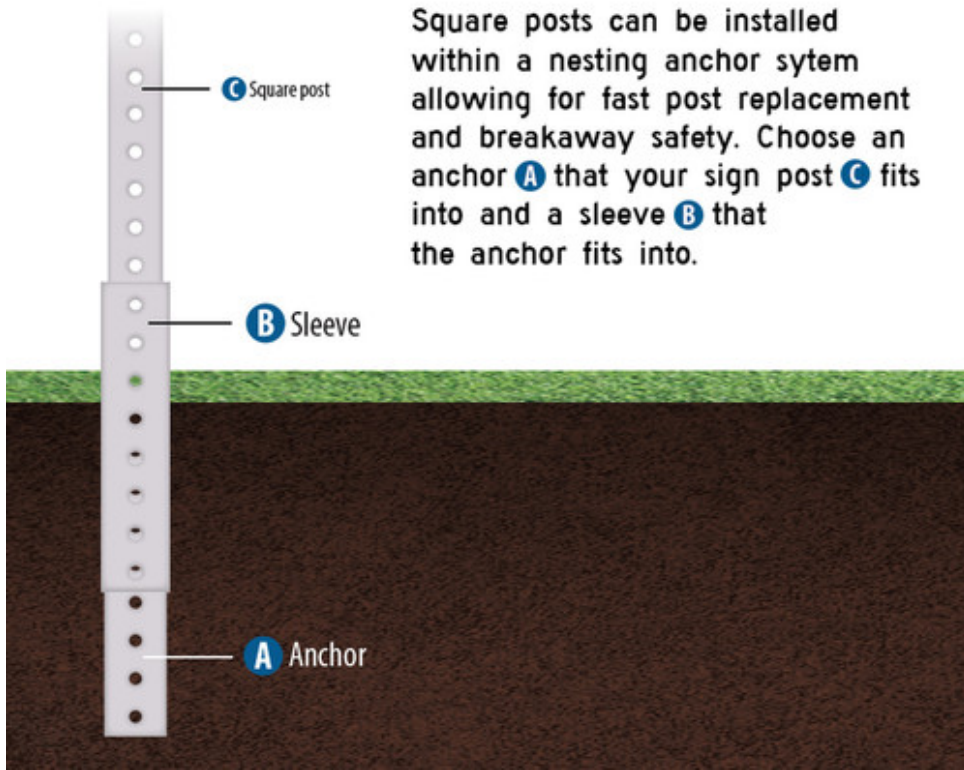
**Option "A" : Replace the signs exactly like they are which is separate stop sign and street name callout.**

**Option "B": Replace all signs but use a "combo" stop and street name callout sign.**



HERITAGE LANDING STREET SIGN PROJECT - OPTION A					
SIGN TYPE	SIGN NUMBER	SIGN SIZE	QTY	COST	EXTENDED
MERGE RIGHT	W4-2L	30X30	1	\$ 235.00	\$ 235.00
SPEED LIMIT 25	R2-1	24X30	62	\$ 235.00	\$ 14,570.00
KEEP RIGHT	R4-7A	18X24	10	\$ 235.00	\$ 2,350.00
ROUND ABOUT AHEAD	W2-6	30X30	1	\$ 290.00	\$ 290.00
ONE WAY(ARROW RIGHT)	R6-2R	18X24	3	\$ 272.00	\$ 816.00
YIELD	R1-2	30X30X30	4	\$ 289.00	\$ 1,156.00
PED XING / ARROW	W11-2A/ W17-7A	30" / 30 X 18	2	\$ 289.00	\$ 578.00
ROUND ABOUT PATTERN	W2-6	30"	3	\$ 265.00	\$ 795.00
STOP	R1-1	30X30	48	\$ 235.00	\$ 11,280.00
RED END OF ROAD (DIAMOND)	RF-9RHI	18X18	4	\$ 209.00	\$ 836.00
STREET NAME CALLOUT	CUSTOM	9X30	51	\$ 325.00	\$ 16,575.00
NO OUTLET SIGN	CUSTOM	9X30	1	\$ 45.00	\$ 45.00
INSTALLATION			190	\$ 85.00	\$ 16,150.00
					<b>\$ 65,676.00</b>

HERITAGE LANDING STREET SIGN PROJECT - OPTION B					
SIGN TYPE	SIGN NUMBER	SIGN SIZE	QTY	COST	EXTENDED
MERGE RIGHT	W4-2L	30X30	1	\$ 235.00	\$ 235.00
SPEED LIMIT 25	R2-1	24X30	62	\$ 235.00	\$ 14,570.00
KEEP RIGHT	R4-7A	18X24	10	\$ 235.00	\$ 2,350.00
ROUND ABOUT AHEAD	W2-6	30X30	1	\$ 290.00	\$ 290.00
ONE WAY(ARROW RIGHT)	R6-2R	18X24	3	\$ 272.00	\$ 816.00
YIELD	R1-2	30X30X30	4	\$ 289.00	\$ 1,156.00
PED XING / ARROW	W11-2A/ W17-7A	30" / 30 X 18	2	\$ 289.00	\$ 578.00
ROUND ABOUT PATTERN	W2-6	30"	3	\$ 265.00	\$ 795.00
STOP COMBO	R1-1	30X30	48	\$ 525.00	\$ 23,280.00
STREET NAME CALLOUT	CUSTOM	9X30	3	\$ 325.00	\$ 975.00
RED END OF ROAD (DIAMOND)	RF-9RHI	18X18	4	\$ 209.00	\$ 836.00
NO OUTLET SIGN	CUSTOM	9X30	1	\$ 45.00	\$ 45.00
INSTALLATION			142	\$ 85.00	\$ 12,070.00
					<b>\$ 57,996.00</b>





7' to bottom of primary sign

4' to bottom of primary sign





7' to bottom of primary sign

## **Tab 9**



## Heritage Landing CDD Meeting June 8, 2023

**Date of Report: May 31, 2023**

**Todd Myhill, Amenity Manager**

- **Memorial Day at the Pools—No Board Action Required**

- We had an excellent turnout for Memorial Day with over 550 residents attending the special event and a total of 638 visits for the day. The flag was brought into the facility for the national anthem at the end of the event and residents throughout the facility stood together and cheered.



- **Suspension of Four Minors—Board Action Required**

- Four minors were suspended for participating in fights at the amenity center. One of the four minors also hopped the fence multiple times to enter the aquatic facility.

- **Policies Regarding Fishing from the Footbridge—Board Discussion Required**

- We are experiencing a large number of minors fishing from the footbridge. With multiple fishing rods and tackle and several bikes at the center of the bridge, it is at times impossible for residents to walk across the bridge. Residents have also complained about minors riding their bicycles across the bridge and potentially colliding with pedestrians.

- **Food Trucks—Board Discussion Required**

- Discuss whether the District should require that all mobile vendors (or all vendors) provide a copy of their licensing through dbpr.

- **Facility Information—No Board Action Required**

- The Hammerheads' next swim meet will be June 24 from 8am to 1pm.
- The Sports and Arts Summer Camp and the tennis summer camp begin June 5 and run through July 28 and 27, respectively.
- Ancient City Signs will be holding workshops on June 9 and 11.
- The Bookmobile returns Monday, June 12, for bi-monthly Monday visits.
- Fall Soccer registration begins July 1.



# **Tab 10**

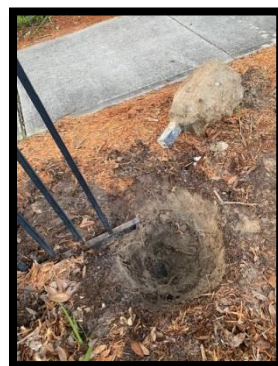
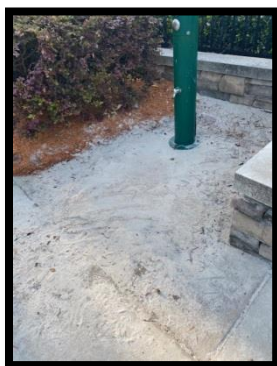


**Heritage Landing CDD Meeting  
June 8, 2023  
Field Operations Manager Report**

Date of report: **5/31/2023**

Submitted by: **Lourens Erasmus**

**Summer preparations:**



Adjustments to gate openers, handle on door, clearing out drain at shower, new post for fence panel, pool equipment maintained, new ropes for life rings, level small holes in deck, etc.

## Fire Marshall Inspection:



During our inspection the fire marshal only found 3 issues.

1. Exit sign led light did not last long after power went off. Was replaced with a new one.
2. Emergency light failed to come on. Replaced with a new one
3. The circuit breaker for the fire panel needed to have a lock on it so it can't be switched off accidentally. Lock installed
4. Fire extinguishers inspected, 4 were swapped out for testing due to age. If any fail the test they need to be replaced, the unit at the splash pad is faulty and waiting on pricing for a new one.

## Trees in preserve:



The SJWMD has been made aware of these dead trees, proposal has been received. We will move on these trees ASAP due to branches already coming down into the resident's yard.

## Trees at the back of Enterprise Ave:



I was notified about some dead trees behind a resident's house, once arrived I saw about 6 dead trees behind the 2 properties. Upon further inspection I found an area where there are about 17 dead trees, in total there is approximately 30 dead trees along Enterprise Ave. I had Taylor tree out here and he saw clear evidence of insect infestation. I requested a proposal and am in the process of getting more. This area is the swale between us and Ashley Oaks so the trees will have to be removed instead of just cutting and dropping them. Hope to have more on this at the meeting.



**Wetland Control Structures:**



There are 6 wetland control structures around the property, me and Jeff are in the process of inspecting them and removing any obstruction in or around them.

**Pond washout:**



We installed some sand, black cow and Bahia seed in the hopes that new growth and existing can be established. We are attempting to prevent further washout of the bank.

**General Maintenance:**



Called county ask to have this capped



Move trashcan closer to benches



Repair spicket in bathroom to prevent the muddy mess.



Remove tire from pond



First whiskey barrel complete

**Tennis Court root damage update: Board Action Required**

Tennis court root damage- there is a section of court that is lifting due to a root growing under and it needs to be removed and the court repaired. I asked 3 companies when they were giving me the estimates to resurface for a separate price to just repair the root damage. Only one provided a number.

Court Surfaces- \$3,500

**Lourens Erasmus**  
General Manager



370 Heritage Landing Pkwy  
Saint Augustine, FL 32092  
P: 904.940.6095  
C: 904.536.6217

**[www.VestaPropertyServices.com](http://www.VestaPropertyServices.com)**

# **Tab 11**



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6869 Phillips Pkwy Dr. South Jacksonville Fl 32256

Fax: 904-807-9158

Phone: 904-997-0044

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## Service Report

**Date:** May 30, 2023

**Biologists:** Jim Charles  
Justin Powers

**Client:** Heritage Landing CDD

**Waterways:** Thirteen Ponds

**Note:** Second report for May.

**Comments:** Partly sunny, 82° F and calm.

**Pond 1:** Pond was in very good condition. Water level is good.



**Pond 2:** Pond was in very good condition. Water level is normal. Had a good kill on the perimeter weeds from treatment earlier in the month.





**Pond 3:** Pond was in good condition. Water level is good. Had a good kill on the perimeter weeds here also.



**Pond 4:** Pond was in good condition. One fountain was off. Previous treatments appear effective.



**Pond 5:** Pond was in good condition. Water level is normal.



**Pond 6:** Pond was in fair to good condition. Water level is normal.



**Pond 7:** Pond was in good condition. Water level is good.



**Pond 8:** Pond was in good condition. Water level is normal. Fountain running.



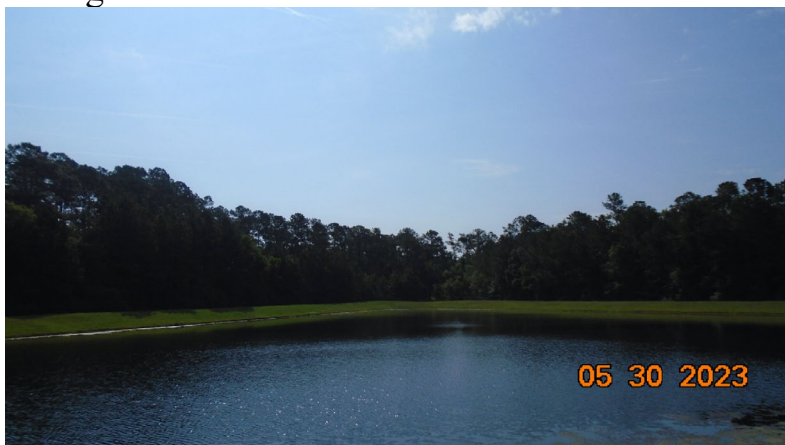
**Pond 9:** Pond was in very good condition. No invasive species noted.



**Pond 10:** Pond was in good condition. Water level is good.



**Pond 11:** Pond was in good condition. No invasive species noted. Had a good hit on the algae from earlier in the month treatment.



**Pond 12:** Pond was in good condition. Water level is normal.



**Pond 13:** Pond was in good condition. Water level is normal.



Jim Charles