



Rizzetta & Company

# Heritage Landing Community Development District

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**Board of Supervisors' Meeting  
April 10, 2025**

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

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

# 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)

<b>Board of Supervisors</b>	Kevin Austin Christine Mallatt Robert Och Achara Tarfa Michael Taylor	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>	Alex Acree	Matthews Design Group

## **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.

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Board of Supervisors  
Heritage Landing Community  
Development District

April 3, 2025

## FINAL AGENDA

Dear Board Members:

The **regular** meeting of the Board of Supervisors of the Heritage Landing Community Development District will be held on **April 10, 2025 at 1:00 p.m.** at the Heritage Landing Amenity Center, located at 370 Heritage Landing Parkway, St. Augustine, Florida 32092.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ADMINISTRATION**
  - A. Consent Agenda.....Tab 1
    - 1.) Consideration of the Minutes of the Board of Supervisors' Meeting held on March 13, 2025
    - 2.) Consideration of the Minutes of the 1<sup>st</sup> Audit Committee Meeting held on March 13, 2025
    - 3.) Ratification of the Operation and Maintenance Expenditures for February 2025
  - B. Acceptance of Financial Audit Dated September 30, 2024.....Tab 2
4. **STAFF REPORTS - PART A**
  - A. District Engineer
  - B. Landscape and Maintenance.....Tab 3
    - 1.) Consideration of FPL Brush Cut and Treatment Proposal
    - 2.) Consideration of Brush Hog Work Proposal(s)
    - 3.) Review of Landscape Enhancement Pictures
5. **BUSINESS ITEMS**
6. **STAFF REPORTS PART - B**
  - A. District Counsel
  - B. Amenity Center and Field Maintenance.....Tab 4
    - 1.) Amenity Manager Report
      - i.) Review Amenity Drone & Video Recording Policy
      - ii.) Review Amenity Minibike Policy
      - iii.) Wards Creek Elementary School Pool Day Request
    - 2.) Field Manager Report
      - i.) Discussion Regarding Recreation Pool Repairs
    - 3.) Charles Aquatics Report
  - C. District Manager
7. **AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
8. **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*

District Manager

# **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 **March 13, 2025, at 1:00 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, Chairman</b>
Christine Mallatt	<b>Board Supervisor, Vice Chairman</b> <i>(via zoom)</i>
Robert Och	<b>Board Supervisor, Assistant Secretary</b>
Achara Tarfa	<b>Board Supervisor, Assistant Secretary</b> <i>(via zoom)</i>
Micheal Taylor	<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 zoom)</i>
Alex Acree	<b>District Engineer, Matthews Design</b> <i>(via zoom)</i>
Lourens Erasmus	<b>General Manager, Vesta Property Services</b>
Marc Rousseau	<b>Amenity Manager, Vesta Property Services</b>
Jay King	<b>Vice President, Vesta Property Services</b>
Steve McAvoy	<b>BrightView Landscape</b>

Audience Members present and on Zoom.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Austin called the meeting to order at 1:06 pm.

**SECOND ORDER OF BUSINESS**

**Public Comments on Agenda Items**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

**A. Consent Agenda**

**1.) Consideration of the Minutes of the Board of Supervisors' Meeting**

51 held on February 13, 2025

52  
53 **2.) Ratification of the Operation and Maintenance Expenditures for**  
54 **January 2025**  
55  
56

On a motion by Mr. Taylor, seconded by Mr. Och, with all in favor, the Board approved the minutes for the Board of Supervisors' meeting minutes held on February 13, 2025, the Board ratified the Operation and Maintenance Expenditures for January 2025 in the amount of \$133,571.66, for the Heritage Landing Community Development District.

57  
58 *\*Board moved to agenda item 5A.*  
59

60 **FOURTH ORDER OF BUSINESS**

**Consideration of Swim Lesson  
Proposal**

61  
62  
63 Representatives with British Swim School reviewed their request to provide swim  
64 lessons at the facility. Discussion ensued. The board requested that staff  
65 continue to look for additional vendors for the board to consider as well and for  
66 the discussion to be tabled.

67  
68 **FIFTH ORDER OF BUSINESS**

**Staff Reports – Part A**

69  
70 **A. District Engineer**

71  
72 Mr. Acree updated the board that St. Johns River Water Management District  
73 (SJRWMD) approved the removal of structures that were blocking the weir  
74 adjacent to Welaka Way and Flowers St. However, the removal of vegetation in  
75 the preserve adjacent to Flowers St. and Lake Monroe was not approved due to  
76 the understanding the flooding was impacting one lot.

77  
78 Discussion ensued. The board directed Mr. Acree to review the area again  
79 behind Lake Monroe with SJRWMD and inform them of the additional lots that  
80 are also getting impacted. Staff will start to work on bids to clear the structures  
81 that were approved.

82  
83 The board also requested District Counsel to research the CDD's responsibilities  
84 if/when SJRWMD denies repairs in these restricted areas when problems  
85 continue to exist.

86  
87 **B. Landscape and Maintenance**

88  
89 **1.) Consideration of Tree Work Proposals**

90  
91 Mr. McAvoy updated the board that annuals will go in next Friday and that the  
92 sod along Silver Glen should be installed mid next month. The board then  
93 proceeded to review maintenance of the FPL easement and options to  
94 chemically treat instead of mowing. The board directed staff to obtain cost for  
95 alternative maintenance options and to create an addendum to the current

96 Landscape and Irrigation Maintenance RFP so the same information can be  
97 provided by all bidders.

98  
99 The board also requested for Brightview to provide a plan to uplift the trees and  
100 trim bushes at the bus stop by the roundabout.

101  
102 The board reviewed the Tree Work #1 Proposal under Tab 3.  
103

On a motion by Mr. Taylor, seconded by Mr. Och, with all in favor the Board approved Brightview Tree Work Proposal in the amount of \$4,928.75, for the Heritage Landing Community Development District.

104  
105 The board tabled the Tree Work #3 Proposal under Tab 3.

106  
107 The board reviewed the Swallow Tail Ln Tree Work #2 Proposal under Tab 3. It  
108 was directed for staff to review if Brightview will provide a discount if this work  
109 was done at the time as Proposal #1.  
110

On a motion by Mr. Och, seconded by Mr. Taylor, with all in favor the Board approved Brightview Swallow Tail Ln Tree Work Proposal at a not to exceed amount of \$3,428.57, authorizing the Chair to negotiate a discount, for the Heritage Landing Community Development District.

111  
112  
113  
114 **SIXTH ORDER OF BUSINESS**

**Consideration of Tennis Court  
Lights Proposal**

115  
116  
117 The board reviewed options behind Tab 5 and elected to add four new led  
118 fixtures on the pickle ball courts.  
119

On a motion by Mr. Taylor, seconded by Mr. Och, with all in favor, the Board approved Smith Electric Proposal in the amount of \$7,297.88, for the Heritage Landing Community Development District.

120  
121  
122 **SEVENTH ORDER OF BUSINESS**

**Consideration of Fire Sprinkler  
Test Proposals**

123  
124  
125 The board reviewed options behind Tab 6 and directed staff to continue to work  
126 with Wayne Automatic to perform the 3-year test, leak detection and system  
127 flush.  
128

On a motion by Mr. Och, seconded by Mr. Taylor, with all in favor, the Board approved Wayne Automatic Proposal in the amount of \$2,240, for the Heritage Landing Community Development District.

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**EIGHTH ORDER OF BUSINESS**

**Staff Reports – Part-B**

**A. District Counsel**

Mr. Haber updated the board that he has drafted the YMCA agreement for execution.

**B. Amenity Center and Field Maintenance**

**1. Amenity Manager Report**

**i.) YMCA Summer Camp Update**

Mr. Erasmus updated the board that since last month’s meeting further review of the amount of revenue share has been compared to what percentage was agreed to last time YMCA held their camp at the district. Discussion ensued. The board directed staff to renegotiate a new revenue shared amount to reflect \$45.00-\$43.00 fee per camper.

On a motion by Mr. Taylor, seconded by Mr. Och, by majority vote, Ms. Mallatt opposed, the Board authorized the Chair to finalize the YMCA 2025 Summer Camp Revenue Share Term within a range of \$45.00-\$43.00 per camper, for the Heritage Landing Community Development District.

**2. Field Manager Report**

**3. Charles Aquatics Report**

**C. District Manager**

Ms. Dobbins reminded the board they have scheduled a workshop for April 23<sup>rd</sup>, which will include the FY 26 Proposed Budget review and Landscape Maintenance RFP bids. She then reviewed a January 2025 financial summary.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests & Audience Comments**

**Supervisor Request:**

There were no audience comments.

**Audience Comments:**

There were no audience comments.

**TENTH ORDER OF BUSINESS**

**Adjournment**

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On a motion by Mr. Austin, and seconded by Mr. Taylor, by majority vote, the Board adjourned the meeting at 3:45 p.m., for the Heritage Landing Community Development District.

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Secretary /Assistant Secretary

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Chairman / Vice Chairman

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**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 **Audit Committee** meeting of the Heritage Landing Community Development District was held on **Thursday, March 13, 2025, at 1:00 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, Chairman</b>                              |
| Christine Mallatt | <b>Board Supervisor, Vice Chairman</b> <i>(via zoom)</i>       |
| Robert Och        | <b>Board Supervisor, Assistant Secretary</b>                   |
| Achara Tarfa      | <b>Board Supervisor, Assistant Secretary</b> <i>(via zoom)</i> |
| Micheal Taylor    | <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 zoom)</i>   |
| Alex Acree      | <b>District Engineer, Matthews Design</b> <i>(via zoom)</i> |
| Lourens Erasmus | <b>General Manager, Vesta Property Services</b>             |
| Marc Rousseau   | <b>Amenity Manager, Vesta Property Services</b>             |
| Jay King        | <b>Vice President, Vesta Property Services</b>              |

Audience Members present and on zoom.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Austin called the meeting to order at 1:00 p.m. and read the roll call.

**SECOND ORDER OF BUSINESS**

**Review Instruction and Criteria for Proposals**

After discussion the committee gave direction for the District Manager to use the criteria with price and each category will be set at 20 points each.

51

On a motion by Mr. Austin, seconded by Mr. Taylor, with all in favor, the Committee authorized the District Manager to use criteria with price and to set each category at 20 points each, for the Heritage Landing Community Development District.

52

53 **THIRD ORDER OF BUSINESS**

**Schedule Second Audit Committee Meeting Date**

54

55

56 After discussion the committee scheduled the second Audit Committee Meeting to be  
57 held on June 12<sup>th</sup> at 1pm.

58

59 **FOURTH ORDER OF BUSINESS**

**Adjournment**

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On a motion by Mr. Austin, seconded by Mr. Och, with all in favor, the Audit Committee adjourned the meeting at 1:06 p.m., for the Heritage Landing Community Development District.

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Secretary/Assistant Secretary

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

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# 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

February 2025

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2025 through February 28, 2025. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$100,602.67**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# Heritage Landing Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2025 Through February 28, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BrightView Landscape Services, Inc.	300037	9098742-1	Mainline Repair End of River Lagoon in Shrubs 09/24	\$ 945.44
BrightView Landscape Services, Inc.	300038	9229584	Landscape Maintenance 02/25	\$ 22,067.00
Charles Aquatics, Inc.	300044	52584	Pond Maintenance 02/25	\$ 975.00
Christine Mallatt	20250207-3	CM010925 ACH	Board of Supervisors Meeting 01/09/25	\$ 200.00
Christine Mallatt	20250218-3	CM021325 ACH	Board of Supervisors Meeting 02/13/25	\$ 200.00
COMCAST	20250204-1	8495 74 140 0429787 01/25 ACH	Internet Services 01/25	\$ 319.41
Florida Power & Light Company	20250218-4	Monthly Summary 01/25 ACH 475	Electric Services 01/25	\$ 5,656.98
Gannett Florida LocaliQ	300039	0006932531	Account# 968025 Legal Advertising 01/25	\$ 80.88
Hardwick Fence, LLC	300047	155623 Balance	Balance - Remove Fence/Post/Pavers 02/25	\$ 1,893.66
Heritage Landing CDD	DC020725	DC020725	Debit Card Replenishment 02/07/25	\$ 4,138.38
Kevin Lee Austin	20250207-1	KA010925 ACH	Board of Supervisors Meeting 01/09/25	\$ 200.00

# Heritage Landing Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2025 Through February 28, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kevin Lee Austin	20250218-1	KA021325 ACH	Board of Supervisors Meeting 02/13/25	\$ 200.00
Leslie Achara McNair-Tarfa	300040	AT021325	Board of Supervisors Meeting 02/13/25	\$ 200.00
Matthews Design Group LLC	300033	192482	Engineering Services 12/24	\$ 1,750.00
Matthews Design Group LLC	300035	192674	Engineering Services 01/25	\$ 1,473.72
Michael C. Taylor	20250207-2	MT010925 ACH	Board of Supervisors Meeting 01/09/25	\$ 200.00
Michael C. Taylor	20250218-2	MT021325 ACH	Board of Supervisors Meeting 02/13/25	\$ 200.00
Northeast Quality Services LLC	300045	37251	Janitorial Services 02/25	\$ 700.00
Progressive Entertainment, Inc.	300048	129557789 Deposit	DJ and Laser Tag 02/25	\$ 1,251.50
Republic Services	20250206-1	0687-001496484 ACH	Waste Disposal Services 02/25	\$ 348.54
Rizzetta & Company, Inc.	300030	INV0000096816	District Management Fees 02/25	\$ 5,983.33
Robert Och	300041	RO021325	Board of Supervisors Meeting 02/13/25	\$ 200.00

# Heritage Landing Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2025 Through February 28, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
St Johns Utility Department	20250218-5	503699-115198 01/25	Water Services 01/25	\$ 604.36
		ACH		
St Johns Utility Department	20250218-6	533275-126033 01/25	Water Services 01/25	\$ 34.62
		ACH		
Stuck On You Body Art	300036	041925A Deposit	Artists for Spring Fling 02/25	\$ 338.00
Synergy Florida	300034	386436	Audio & Video System 01/25	\$ 6,372.00
Synergy Florida	300034	387499	Audio & Video System 01/25	\$ 1,534.00
Vesta Property Services, Inc.	300042	424573	Management Services 01/25	\$ 36,447.31
VGlobal Tech	300032	6977	ADA Website Maintenance 02/25	\$ 175.00
Wayne Automatic Fire Sprinklers, Inc.	300046	1196856	Semi-Annual Sprinkler Inspection 01/25	\$ 125.00
Wayne Automatic Fire Sprinklers, Inc.	300046	1196948	Service Call - Compressor 01/25	\$ 3,836.46
Wayne Automatic Fire Sprinklers, Inc.	300046	1197473	Service Call - Compressor 01/25	<u>\$ 2,897.52</u>
<b>Report Total</b>				<b><u>\$ 100,602.67</u></b>

## **Tab 2**

**Heritage Landing Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

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

**September 30, 2024**

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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, 2024, 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, 2024, 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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 would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional 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 March 19, 2025 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Heritage Landing Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines + Frank*

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

March 19, 2025

**Heritage Landing Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

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, 2024**

**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 special assessment 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, 2024.

- ◆ The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(2,952,552) (net position). Net investment in capital assets for the District was \$(622,175). Restricted net position was \$302,232. Unrestricted net position was \$(2,632,609).
- ◆ Governmental activities revenues totaled \$2,749,846 while governmental activities expenses totaled \$2,324,752.

**Heritage Landing Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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>2024</b>	<b>2023</b>
Current assets	\$ 1,335,684	\$ 1,274,192
Restricted assets	976,151	910,736
Capital assets	4,220,611	4,528,806
Total Assets	6,532,446	6,713,734
 Deferred amount on refunding	 217,564	 236,325
Current liabilities	875,431	870,133
Non-current liabilities	8,827,131	9,457,572
Total Liabilities	9,702,562	10,327,705
 Net Position		
Net investment in capital assets	(622,175)	(622,921)
Restricted for debt service	302,232	225,958
Unrestricted	(2,632,609)	(2,980,683)
Total Net Position	\$ (2,952,552)	\$ (3,377,646)

The increase in current and restricted assets is primarily due to revenues in excess of expenditures at the fund level.

The decrease in capital assets is related to depreciation 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, 2024**

**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>2024</b>	<b>2023</b>
Program Revenues		
Charges for services	\$ 2,429,700	\$ 2,364,000
Operating contributions	140,000	-
Capital contributions	24,495	20,000
General Revenues		
Miscellaneous revenues	73,748	65,401
Investment earnings	81,903	56,114
Total Revenues	<u>2,749,846</u>	<u>2,505,515</u>
Expenses		
General government	153,891	132,613
Public safety	67	97
Physical environment	770,175	759,747
Culture/recreation	965,086	891,973
Interest and other charges	435,533	456,407
Total Expenses	<u>2,324,752</u>	<u>2,240,837</u>
Change in Net Position	425,094	264,678
Net Position - Beginning of Year	<u>(3,377,646)</u>	<u>(3,642,324)</u>
Net Position - End of Year	<u>\$ (2,952,552)</u>	<u>\$ (3,377,646)</u>

The increase in charges for services is related to the increase in special assessments in the current year.

The increase in operating contributions is related to the increase in contributions from homeowners related to repairs and maintenance in the current year.

The increase in general government is related to the increase in engineering in the current year.

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

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

**Heritage Landing Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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, 2024 and 2023:

<b>Description</b>	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Land and improvements	\$ 935,000	\$ 935,000
Construction in progress	-	20,000
Infrastructure	10,462,190	10,425,437
Equipment	206,509	156,625
Accumulated depreciation	(7,383,088)	(7,008,256)
Total Capital Assets, net	<u>\$ 4,220,611</u>	<u>\$ 4,528,806</u>

The capital asset activity in the current year was depreciation of \$374,832, transfer of construction in progress of \$20,000, and additions to infrastructure and equipment of \$36,753 and \$49,884, respectively.

**General Fund Budgetary Highlights**

The final budget exceeded actual expenditures in the current year primarily due to less reserve, security service, and RV and boat storage maintenance expenditures than anticipated.

The budget was amended in the current year for more capital outlay and contingency expenditures 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, 2024 was \$9,510,000.

**Heritage Landing Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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 2025.

**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, 2024**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 1,235,319
Due from other	45
Prepaid expenses	64,503
Deposits	35,817
Total Current Assets	1,335,684
Non-Current Assets	
Restricted Assets	
Investments	976,151
Capital Assets, Not Being Depreciated	
Land and improvements	935,000
Capital Assets, Being Depreciated	
Infrastructure	10,462,190
Equipment	206,509
Accumulated depreciation	(7,383,088)
Total Non-Current Assets	5,196,762
Total Assets	6,532,446
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	217,564
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	77,587
Unearned revenues	1,288
Bonds payable	630,000
Accrued interest	166,556
Total Current Liabilities	875,431
Non-Current Liabilities	
Bonds payable, net	8,827,131
Total Liabilities	9,702,562
 NET POSITION	
Net investment in capital assets	(622,175)
Restricted for debt service	302,232
Unrestricted	(2,632,609)
Total Net Position	\$ (2,952,552)

*See accompanying notes to financial statements.*

**Heritage Landing Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2024**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
		<b>Charges for Services</b>	<b>Operating Contribution</b>	<b>Capital Contribution</b>	
Governmental Activities					
General government	\$ (153,891)	\$ 139,074	\$ -	\$ -	\$ (14,817)
Public safety	(67)	61	-	-	(6)
Physical environment	(770,175)	568,284	-	-	(201,891)
Culture/recreation	(965,086)	681,852	140,000	24,495	(118,739)
Interest and other charges	(435,533)	1,040,429	-	-	604,896
Total Governmental Activities	\$ (2,324,752)	\$ 2,429,700	\$ 140,000	\$ 24,495	269,443
<b>General Revenues</b>					
Miscellaneous revenues					73,748
Investment income					81,903
Total General Revenues					155,651
Change in Net Position					425,094
Net Position - Beginning of Year					(3,377,646)
Net Position - End of Year					\$ (2,952,552)

See accompanying notes to financial statements.

**Heritage Landing Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2024**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 1,235,319	\$ -	\$ 1,235,319
Due from other	45	-	45
Prepaid expenses	64,503	-	64,503
Deposits	35,817	-	35,817
Restricted assets			
Investments	-	976,151	976,151
Total Assets	\$ 1,335,684	\$ 976,151	\$ 2,311,835
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 77,587	\$ -	\$ 77,587
Unearned revenues	1,288	-	1,288
Total Liabilities	78,875	-	78,875
 <b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenses/deposits	100,320	-	100,320
Restricted:			
Debt service	-	976,151	976,151
Assigned to:			
Capital reserves	584,895	-	584,895
Unassigned	571,594	-	571,594
Total Fund Balances	1,256,809	976,151	2,232,960
Total Liabilities and Fund Balances	\$ 1,335,684	\$ 976,151	\$ 2,311,835

*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, 2024**

Total Governmental Fund Balances	\$ 2,232,960
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$935,000, infrastructure, \$10,462,190, and equipment, \$206,509, less accumulated depreciation, \$(7,383,088), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	4,220,611
Long-term liabilities, bonds payable, \$(9,510,000), net of bond discount, net, \$52,869, are not due and payable in the current period, and therefore, are not reported at the fund level.	(9,457,131)
Deferred amount on refunding are not current financial uses, and therefore, are not reported at the fund level.	217,564
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(166,556)</u>
Net Position of Governmental Activities	<u><u>\$ (2,952,552)</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, 2024**

	General	Debt Service	Total Governmental Funds
<b>REVENUES</b>			
Special assessments	\$ 1,389,271	\$ 1,040,429	\$ 2,429,700
Contributions	164,495	-	164,495
Miscellaneous revenues	73,748	-	73,748
Investment income	25,791	56,112	81,903
Total Revenues	<u>1,653,305</u>	<u>1,096,541</u>	<u>2,749,846</u>
<b>EXPENDITURES</b>			
Current			
General government	153,891	-	153,891
Public safety	67	-	67
Physical environment	628,829	-	628,829
Culture/recreation	754,496	-	754,496
Capital outlay	66,637	-	66,637
Debt service			
Principal	-	610,000	610,000
Interest	-	421,126	421,126
Total Expenditures	<u>1,603,920</u>	<u>1,031,126</u>	<u>2,635,046</u>
Excess of revenues over/(under) expenditures	49,385	65,415	114,800
<b>OTHER FINANCING SOURCES</b>			
Insurance proceeds	<u>22,896</u>	<u>-</u>	<u>22,896</u>
Net Change in Fund Balances	72,281	65,415	137,696
Fund Balances - Beginning of Year	<u>1,184,528</u>	<u>910,736</u>	<u>2,095,264</u>
Fund Balances - End of Year	<u>\$ 1,256,809</u>	<u>\$ 976,151</u>	<u>\$ 2,232,960</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, 2024**

Net Change in Fund Balances – Total Governmental Funds \$ 137,696

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 that depreciation, \$(374,832), exceeded capital outlay, \$66,637, in the current year. (308,195)

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. 610,000

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 at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period. 8,913

Change in Net Position of Governmental Activities \$ 425,094

*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, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 1,366,288	\$ 1,366,288	\$ 1,389,271	\$ 22,983
Contributions	-	-	164,495	164,495
Miscellaneous revenues	48,850	48,850	73,748	24,898
Investment income	-	-	25,791	25,791
Total Revenues	<u>1,415,138</u>	<u>1,415,138</u>	<u>1,653,305</u>	<u>238,167</u>
Expenditures				
Current				
General government	138,884	138,884	153,891	(15,007)
Public safety	34,559	34,559	67	34,492
Physical environment	527,355	562,355	628,829	(66,474)
Culture/recreation	689,340	689,340	754,496	(65,156)
Capital outlay	25,000	60,000	66,637	(6,637)
Total Expenditures	<u>1,415,138</u>	<u>1,485,138</u>	<u>1,603,920</u>	<u>(118,782)</u>
Excess of revenues over/(under) expenditures	-	(70,000)	49,385	119,385
OTHER FINANCING SOURCES				
Insurance proceeds	-	-	22,896	22,896
Net Change in Fund Balances	-	(70,000)	72,281	142,281
Fund Balances - Beginning of Year	-	70,000	1,184,528	1,114,528
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,256,809</u>	<u>\$ 1,256,809</u>

See accompanying notes to financial statements.

**Heritage Landing Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**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, 2024**

**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, 2024**

**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, 2024**

**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, 2024**

**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, infrastructure, and equipment, and non-current governmental liabilities, such as special assessment bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position 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, 2024**

**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, 2024**

**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, 2024, the District's bank balance was \$1,236,607 and the carrying value was \$1,235,319. 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.

Investments

As of September 30, 2024, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Treasury Obligation Fund	31 days*	\$ 976,151

\*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, 2024**

**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, 2024, 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, 2024 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, 2024**

**NOTE C – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Disposals	Balance September 30, 2024
<b><u>Governmental activities:</u></b>				
Capital assets, not depreciated:				
Land and improvements	\$ 935,000	\$ -	\$ -	\$ 935,000
Construction in progress	20,000	-	(20,000)	-
Total Capital Assets, not depreciated	<u>955,000</u>	<u>-</u>	<u>(20,000)</u>	<u>935,000</u>
Capital assets, being depreciated:				
Infrastructure	10,425,437	36,753	-	10,462,190
Equipment	156,625	49,884	-	206,509
Less: accumulated depreciation	(7,008,256)	(374,832)	-	(7,383,088)
Total Capital Assets, Being Depreciated	<u>3,573,806</u>	<u>(288,195)</u>	<u>-</u>	<u>3,285,611</u>
Governmental Activities Capital Assets	<u>\$ 4,528,806</u>	<u>\$ (288,195)</u>	<u>\$ (20,000)</u>	<u>\$ 4,220,611</u>

Depreciation was charged to physical environment, \$164,242, and culture/recreation, \$210,590.

**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, 2023	\$ 10,120,000
Principal payments	(610,000)
Long-term debt at September 30, 2024	<u>9,510,000</u>
Less bond discount, net	(52,869)
Bonds Payable, Net	<u>\$ 9,457,131</u>

**Heritage Landing Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2024**

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

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 630,000	\$ 399,626	\$ 1,029,626
2026	650,000	376,861	1,026,861
2027	675,000	352,485	1,027,485
2028	705,000	324,135	1,029,135
2029	735,000	294,525	1,029,525
2030-2034	4,175,000	978,900	5,153,900
2035-2036	1,940,000	127,455	2,067,455
Totals	<u>\$ 9,510,000</u>	<u>\$ 2,853,987</u>	<u>\$ 12,363,987</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, 2024**

**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	\$ 508,321	\$ 507,363

**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, 2024**

**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. Claims and settled claims made by the District have not exceeded coverage amounts under its commercial insurance policy over the last three years.



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

To the Board of Supervisors  
Heritage 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, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 19, 2025.

### **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.

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

March 19, 2025



# Berger, Toombs, Elam, Gaines & Frank

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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, 2024, and have issued our report thereon dated March 19, 2025.

### Auditor's Responsibility

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

### Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA 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 March 19, 2025, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

To the Board of Supervisors  
Heritage Landing Community Development District

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Heritage 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 has not met one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 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 below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 8
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$149,344
- 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, 2023, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board amended the budget. See below.

To the Board of Supervisors  
Heritage Landing Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$1,259.53 for the General Fund and \$979.63 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,429,700.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: The Series 2015 bonds outstanding is \$9,510,000 due on May 1, 2036 at various rates from 2.00% to 4.35%.

	<b>Original Budget</b>	<b>Actual</b>	<b>Variance with Original Budget Positive (Negative)</b>
<b>Revenues</b>			
Special assessments	\$ 1,366,288	\$ 1,389,271	\$ 22,983
Contributions	-	164,495	164,495
Miscellaneous revenues	48,850	73,748	24,898
Investment income	-	25,791	25,791
Total Revenues	<u>1,415,138</u>	<u>1,653,305</u>	<u>238,167</u>
<b>Expenditures</b>			
<b>Current</b>			
General government	138,884	153,891	(15,007)
Public safety	34,559	67	34,492
Physical environment	527,355	628,829	(101,474)
Culture/recreation	689,340	754,496	(65,156)
Capital outlay	25,000	66,637	(41,637)
Total Expenditures	<u>1,415,138</u>	<u>1,603,920</u>	<u>(188,782)</u>
Excess of revenues over expenditures	-	49,385	49,385
<b>Other financing sources</b>			
Insurance proceeds	-	22,896	22,896
Net Change in Fund Balances	-	72,281	72,281
Fund Balances - Beginning of Year	-	1,184,528	1,184,528
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 1,256,809</u>	<u>\$ 1,256,809</u>

To the Board of Supervisors  
Heritage Landing Community Development District

**Additional Matters**

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

**Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

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

March 19, 2025



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**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, 2024. 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, 2024.

*Berger Toombs Elam  
Gaines + Frank*

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

March 19, 2025

## **Tab 3**



# Quality Site Assessment

Prepared for: **Heritage Landing @ WGV**

## General Information

- DATE:** Tuesday, Apr 01, 2025
- NEXT QSA DATE:** Monday, Jun 30, 2025
- CLIENT ATTENDEES:** Lourens Erasmus
- BRIGHTVIEW ATTENDEES:** Steve McAvoy

## Customer Focus Areas

Turf health, Annuals, Weed control, Plant Health, Athletic Field

## Quality you can count on.

<b>7</b> Seven Standards of Excellence	<b>1</b>  Site Cleanliness	<b>2</b>  Weed Free	<b>3</b>  Green Turf
	<b>4</b>  Crisp Edges	<b>5</b>  Spectacular Flowers	<b>6</b>  Uniformly Mulched Beds

### Carryover Items



- 1** Common area located between the soccer and baseball fields are scheduled to be cleaned up by next week. We will be removing vines and volunteers and trimming some areas off of grass line.
- 2** Wood line between RV Park and FPL area is encroaching turf line. We will get with our team to have this area pushed back from turf line and light pole.
- 3** Ornamental grass beds are being treated for weed control on a weekly rotation, but we are starting to see a lot of debris buildup in some areas. We will get with our team to continue to chip away at debris removal.

# QUALITY SITE ASSESSMENT

## Heritage Landing @ WGV

### Maintenance Items



- 1** Turf is scheduled to be treated the first week of April. This application will include weed control and fertilization.
- 2** Spring annuals are vibrant and full of color
- 3** Hard and soft surfaces are being edged on a weekly rotation.
- 4** Roses have been cut back and fertilized at entrance and are looking much better. We will continue to monitor

### Maintenance Items



5



6



7



8

**5** Starting to see a spring push of vine growth in plant material. We will be sending extra man power to address this week. We will follow up with our progress

**6** Starting to see a heavy stand of leaves. We will continue to remove but recommend bringing out a leaf truck to remove in some areas.

**7** Starting to see some new sucker growth by entry flowerbeds. We will get with her team to have this addressed this week while on site.

**8** There are some Large vines, pushing up through plant material near athletic Field. We will get with our team to have this address this week as well.

### Maintenance Items



9



10



11



12

**9** Playground area is clean and weed free

**10** Patio ligustrum's by court areas have been trimmed and are well manicured. We will continue to also apply growth regulator after completing our trim rotations this spring

**11** We have begun cutting back wood lines just passed RV parking. We should be completed in April and will continue to follow up with our progress.

**12** Trimming is being completed on a weekly rotation

### Maintenance Items



13



14



15



16

**13** Silver Glenn, we are starting to see some new weed growth. This is scheduled to be treated this week while on site.

**14** Blue daze were cut back last month and are starting to push out new growth. We will also forward over options for plant replacement as discussed.

**15** Pool deck is clean and weed free

**16** We are still seeing a lot of fire ant activity throughout site. We will continue to treat as needed.

### Recommendations for Property Enhancements



**1** There is a declining turf area located on the right front side of clubhouse. This is a heavily shaded area that gets beat down during heavy rain falls. We recommend installing a Roebelenii palm in that corner to Dress up this area. We will follow up with a quote.

**2** This turf area inside a pool area has been on a steady decline. This may be a combination of heat and possibly chlorine from the water in this area. We will put together a rendering for possibilities to enhance this area as turf has been replaced a few times and has not taken.

# QUALITY SITE ASSESSMENT

## Heritage Landing @ WGV

### Notes to Owner / Client



- 1** Turf replacement on Silver Glen has been scheduled for April. We will follow up on completion.
- 2** Approved tree work elevation has been completed
- 3** We went ahead and pruned crepe myrtle trees on swallow tail at no extra charge. We felt this was a good area to help out the community to see how the trees and plants respond.
- 4** We still have 1 more tree to remove north of clubhouse. This is on schedule to be removed by April 4th

### Notes to Owner / Client



- 5** Homeowners continue to pile up debris in a few areas on Silver Glen, we just wanted to bring to your attention

### Completed Items



- 1** We are in the process of cutting back soft tissue plant material that was damaged by cold temperatures. We will follow up once completed.
- 2** Starting to see some new weed growth pushing up in Jasmine beds. We will schedule an over the top weed control application and follow up once completed.
- 3** Woodline cutbacks along Enterprise Ave has been completed. We plan to mow back this area a little more in March and spray wood line. We will follow up once complete completed.

**Key Code**

- ▬ = Fpl Area- Brush Hog Only- approx. 10' to 25' from path
- ▬ = Fpl Area- Brush Hog and Spray 25' to 30' from Ditch
- ▬ = Fpl Area- Brush Hog and Spray 25' to 30' from grass line to ditch



## Proposal for Extra Work at Heritage Landing @ WGV

Property Name	Heritage Landing @ WGV	Contact	Lourens Erasmus
Property Address	370 Heritage Landing Pkwy Saint Augustine, FL 32092	To Billing Address	Heritage Landing CDD c/o Rizzetta and Company Inc 370 Heritage Landing Pkwy St Augustine, FL 32092

Project Name        Heritage Landing- Brush Hog Work  
Project Description    Brush Hog

### Scope of Work

This quote is to brush hogging select areas discussed at FPL Area indicated on map. This includes Mobilization, labor, fuel, equipment rental for skid steer and brush hog.

This is a not to exceed quote. If we are able to complete sooner than expected we will reduce labor costs.

QTY	UoM/Size	Material/Description	Unit Price	Total
<b>Brush Hog work- 2 days to brush hog areas indicated on map</b>			<b>Subtotal</b>	<b>\$5,931.79</b>
2.00	LUMP SUM	Brush Hog work- FPL	\$2,126.05	\$4,252.10
2.00	DAY	Standard Skid Steer - Daily Equipment Rate	\$436.72	\$873.44
2.00	DAY	Brush Hog Attachment - Daily Equipment Rate	\$403.13	\$806.25

For internal use only

**SO#**                    8630068  
**JOB#**                460802023  
**Service Line**        130

**Total Price**                    \$5,931.79

**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

Signature  <b>Lourens Erasmus</b> Printed Name	Title  <b>Property Manager</b>  Date <b>March 21, 2025</b>
---	---

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

Signature  <b>Steven C. McAvoy Jr.</b> Printed Name	Title  <b>Account Manager</b>  Date <b>March 21, 2025</b>
--	--

<b>Job #:</b>	460802023		
<b>SO #:</b>	8630068	<b>Proposed Price:</b>	<b>\$5,931.79</b>

## Proposal for Extra Work at Heritage Landing @ WGV

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Property Address	370 Heritage Landing Pkwy Saint Augustine, FL 32092	To Billing Address	Heritage Landing CDD c/o Rizzetta and Company Inc 370 Heritage Landing Pkwy St Augustine, FL 32092

Project Name            Heritage Landing- FPL , spray brush hog area  
Project Description    Chem Spray

### Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
<b>Fpl- Spray areas brush hogged</b>			<b>Subtotal</b>	<b>\$4,615.00</b>
1.00	LUMP SUM	Mobilization and labor to spray FPL areas indicated on map.	\$2,680.00	\$2,680.00
1.00	LUMP SUM	Materials- Onmark- pre and post emergent	\$1,935.00	\$1,935.00

For internal use only

**SO#**                    8629249  
**JOB#**                 460802023  
**Service Line**        130

**Total Price**                    \$4,615.00

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5811 County Rd 305, Elkton, FL 32033 ph. fax

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Customer

	<b>Property Manager</b>
Signature	Title
<b>Lourens Erasmus</b>	<b>March 20, 2025</b>
Printed Name	Date

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

	<b>Account Manager</b>
Signature	Title
<b>Steven C. McAvoy Jr.</b>	<b>March 20, 2025</b>
Printed Name	Date

<b>Job #:</b>	460802023		
<b>SO #:</b>	8629249	<b>Proposed Price:</b>	<b>\$4,615.00</b>

Before

BrightView 



After

BrightView 



Before



After

BrightView 



After

BrightView 



Before

BrightView 



After

BrightView 



## **Tab 4**



**Heritage Landing CDD Meeting**  
April 10, 2025, 1:00 p.m.

**Date of Report: April 1, 2025**

**Todd Myhill, Amenity Manager**

- **Use of Credit Cards/Phones for District Transactions—Board Approval Requested**
  - Request to table this discussion until the April budget meeting or May CDD meeting.
- **Proposed Amendment to District Amenity Policies Regarding Drone and Video Recording at the Amenity Center—Board Discussion Requested**

**Video Recording at The Amenity Center**

Due to several recent incidents, we believe there may be the need for a policy that limits video recording at the amenity center during operating hours.

- During a workout session a resident recorded himself for his social media account. The resident's recording captured the presence of another resident in the gym who reported to us that he was very upset about being recorded and asked staff to intervene to stop the recording.
- Most recently we had a non-resident fly a drone over the amenity pool area during the day while residents were sunbathing on the pool deck. The drone flew and hovered so low that it upset some of the residents. When staff approached the drone operator, he flashed a card that showed he was FAA licensed. We learned that he creates video content for realtors. He was aggressive and disrespectful and insisted that his FAA license gave him total access. We spoke to his employer and made it clear that the drone operator was interfering with our residents' enjoyment of the amenity facilities when they had a relative expectation of privacy when laying out on the pool deck. The realtor stated that some communities have policies that prohibit videotaping without authorization from District staff.

In response to these situations, we propose amending the District's amenity policies by adding verbiage similar to the following:

**Resident Privacy and Recording Policy**

In accordance with applicable **Florida state law** and **federal regulations**, our community maintains the following policy to ensure the privacy, safety, and enjoyment of our facilities by all residents:

1. **Recording in Shared Facilities** Florida is a **two-party consent state** (Fla. Stat. § 934.03), meaning individuals must have the consent of all parties involved to legally record a conversation. While video recording without sound is generally permitted in public spaces, our community facilities—such as the gym and pool areas—are considered **semi-private spaces** where residents have a **reasonable expectation of privacy**. Therefore, any video recording or photography that captures other individuals without their knowledge and consent is **strictly prohibited**.

1. **Drone Usage** Under **Florida Statute § 934.50**, it is unlawful to use a drone to capture images of individuals on private property where they have a reasonable expectation of privacy, such as a fenced pool area or residential common space. In addition, **FAA regulations** prohibit drones from operating in a manner that is careless or reckless to persons or property (14 CFR § 107.23). As such, **drone operations over community facilities are not allowed without prior written consent from management**, regardless of FAA licensure status.
2. **Commercial Filming** Any person or entity wishing to film for commercial purposes (e.g., real estate marketing) must receive **prior written approval** from community management. Unauthorized filming may result in removal from the premises and potential legal action.

This policy reflects our community's commitment to resident safety and the preservation of individual privacy in shared spaces.

- **Revision of District Amenity Policies Regarding the Definition of “Minibikes” —Board Discussion Requested**

**Minibike Policy—Possible Revision**

During a recent discussion, a resident maintained that his daughter's electric minibike, which appeared similar to the Razor Dirt Rocket, was not a minibike, despite its appearance and so was not governed by the District's policy on minibikes but rather is an e-bike and therefore governed by the District's policy on e-bikes. I told the resident I would bring this before the Board and get clarification, since we believe the vehicle is a minibike and not allowed on CDD property.

Attached to this report are three pages from the manufacturer website.

Also included below are the current policies for us to look at and if we want to adjust or leave as is:

- E-scooters and e-bikes are permitted on District property only when the operator of the e-scooter or e-bike is: a resident at least 16 years old (with a valid Heritage Landing Youth ID if under 18 years old); or a resident 10 to 15 years old with a valid Heritage Landing Youth ID that is wearing a properly fitted helmet that meets federal safety standards; is operating the device at safe speeds at all times as determined solely by the District's amenity staff; obeys traffic laws at all times; gives right of way to any and every pedestrian on District sidewalks and parking lots. E-scooters and e-bikes are always prohibited from District landscaping and amenity center fields and sports courts. Residents are prohibited from driving e-scooters and e-bikes across the wooden footbridge at the amenity center but may walk the device across the footbridge. Violation of this policy may lead to suspension of amenity privileges.
- Unlicensed minibikes are prohibited from District property at all times. Licensed minibikes are prohibited from the footbridge, all sidewalks, fields and sports courts and must be parked in an authorized parking space.

We recommend amending the definition of “minibikes” to include all vehicles that have the appearance of a motorcycle or mini motorcycle or dirt bike, regardless of the form or source of power the vehicle uses.

- **Wards Creek Request for 5th Grade Safety Patrol Pool Day—Board Discussion Requested**

- Wards Creek Elementary School would like authorization to bring the 5th grade Safety Patrol (50-60 students) to the pools on a weekday morning in May, repeating an event that was held over several years before the pandemic. WCES would provide insurance and enough adults to supervise the 5th graders.

- **Hammerheads Request to Use Signage at the Amenity Center —Board Discussion Requested**

- The Hammerheads have requested permission from the Board to set up signage on the front lawn of the amenity pool facility during each home swim meet, to be set in place the night before each meet. The signs would be provided by their sponsor, Sign Gypsies, and would read something like, “Go Hammerheads!”



[Electric Rides](#) / MX500 Dirt Rocket



## MX500 Dirt Rocket

★★★★★ 4.8 (16) [Write a review](#)

- Max speed**  
15 mph
- Battery life**  
Up to 40 mins
- Ages**  
14 and up
- Max weight**  
175 lbs

\$699.99 MSRP

### Packaging

ECOMMERCE BROWN BOX

RETAIL COLOR BOX

Product is sold out at [Razor.com](#).

[90-DAY WARRANTY](#) ▸ [NEED HELP? PARTS & SUPPORT](#) ▸



## ALL ABOUT AUTHENTICITY

Authentic dirt bike frame geometry, large pneumatic tires and a high-torque, variable-speed motor deliver a super-charged off-road experience.





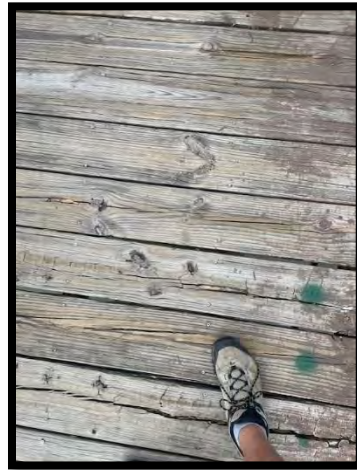
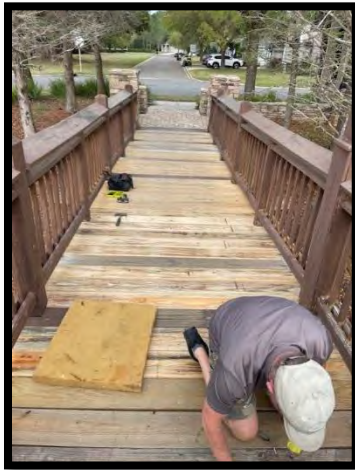
## **RIDE LIKE A SUPERSTAR**

Riding the Dirt Rocket MX500 is one way to feel like a motocross superstar.



**Heritage Landing CDD Meeting**  
**April 10, 2025**  
**Field Operations Manager Report**  
**Date of report: 4/1/2025**

**Bridge repairs:**



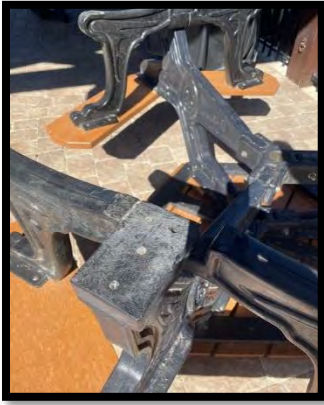
We continue to replace the old walkway planks.

**Basketball paver repair:**



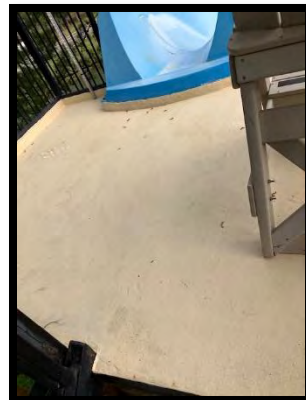
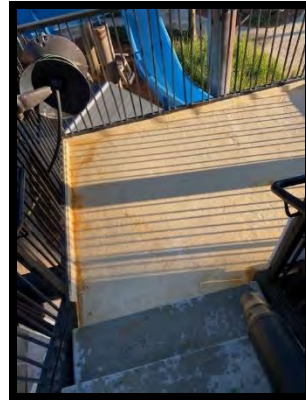
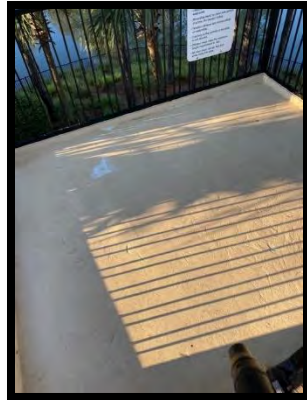
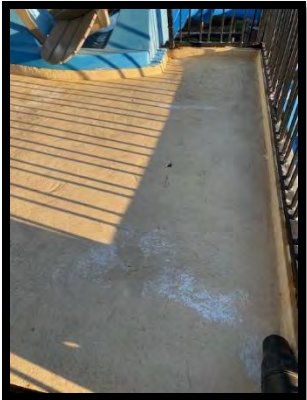
Broken and missing pavers were replaced and installed.

**Picnic bench repairs:**



We have made some structural repairs to the composite benches, some of the 4x4's and 6x4's were cracked. We used metal angle iron to strengthen some of the legs on the large benches.

**Slide tower landings painted:**



**Fence repair:**



The fence along the sidewalk in the back of the multi-purpose field continues to be trampled. We have made several repairs in that area.

**Tennis windscreens:**



Due to some strong winds, we had several windscreens pulled off the fence. We reinstalled them with new zip ties.

**General maintenance:**



A new crank was installed on one of the adjustable basketball post.



Addressed some rust on treadmill crossbar



New light installed at marquee

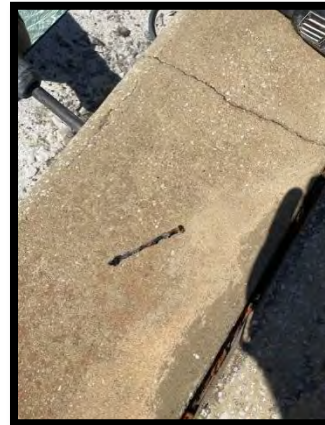
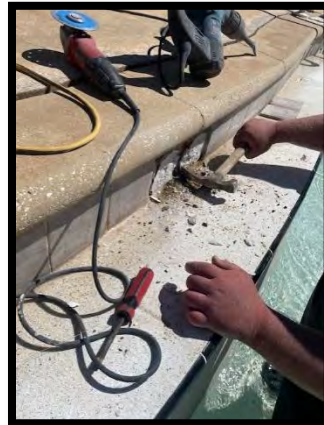
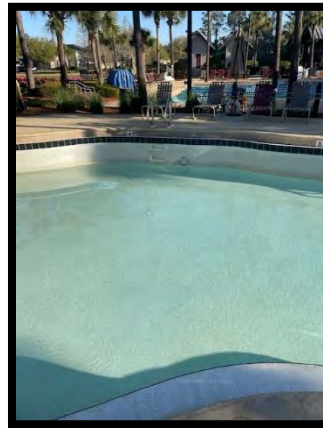
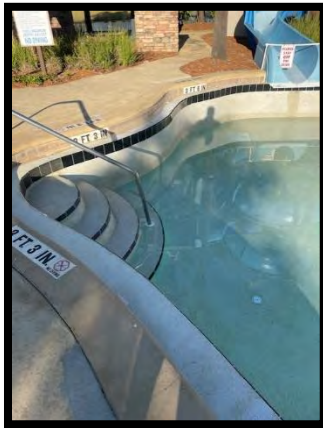


New interior door handles are installed in the bathrooms.



Several planks at playground replaced

### Rec pool repairs:



The cracked step has been repaired, the water was drained below the step to allow for the repair to be made. We completed a form with the county to receive a discount on our bill, we anticipate almost 60,000 gallons will be replaced. The rust spots were repaired, and one had an old form nail that was left behind the tiles and it's rust bled onto the pool finish.

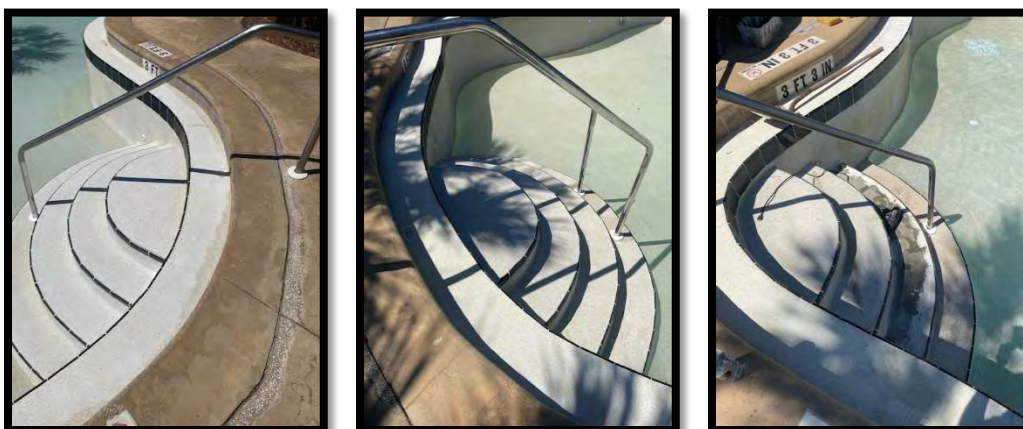
### Rec pool observations when drained:



Before we drained the rec pool we could only see a couple of areas that showed the spalding of the sand colored marcite.



After draining the pool, we could see there are way more areas than anticipated. We attempted to smooth out these spots by using different types of sanders and buffers. Unfortunately, it only makes the spot bigger as the edges of the spot crumbles away. Big Z pools looked at it and contacted Temp pools who is a marcite specialist. The only repair option they currently have for us is to saw cut the brown zero entry marcite where it joins the white and then break up all that marcite, haul away and replaster the area again. This will take approximately 2 weeks to do.



While empty they inspected the other steps and found on all 3 that the top step or two were hollow sounding. This indicates that there is separation between the pool shell and top layer of marcite. The possibility exists that they could crack during another cold snap or severe heat due to the pool expanding and contracting. We are ok for now but might consider making repairs at the same time as we have the zero-entry redone.

I am currently awaiting pricing for these two projects.



---

6869 Phillips Pkwy Dr. South Jacksonville Fl 32256

Phone: 904-997-0044

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## Service Report

**Date:** March 27 & 31, 2025

**Biologists:** Jim Charles  
Bill Fuller

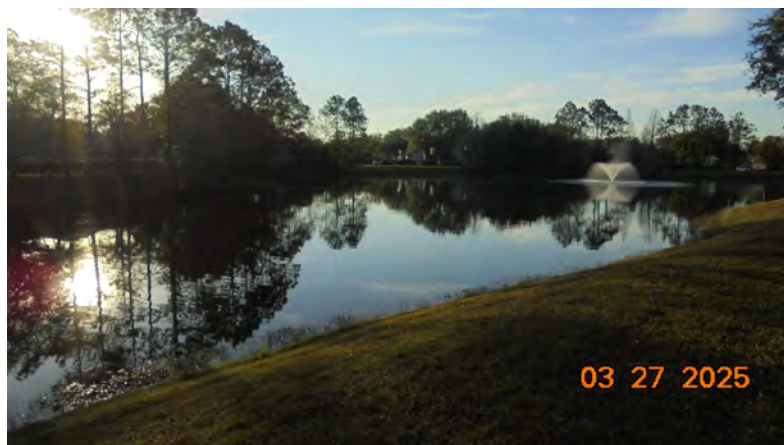
**Client:** Heritage Landing CDD

**Waterways:** Thirteen Ponds

**Pond 1:** Pond was in good condition. The water level is good.



**Pond 2:** Pond was in good condition. The water level is normal. Fountain running normally.



**Pond 3:** Pond was in good condition. The water level is good. Dead torpedo grass continues to decay.



**Pond 4:** Pond was in good condition. Both fountains are running.



**Pond 5:** Pond was in fair to good condition. The water level is normal. Treated for minor spatterdock by boat.



**Pond 6:** Pond is in good condition. The water level is normal.



**Pond 7:** Pond was in fair condition. The water level is good. Treated for spatterdock, torpedo grass and pennywort by boat.



**Pond 8:** Pond was in good condition. The water level is normal. Fountain running normally. Treated torpedo grass is decaying.



**Pond 9:** Pond was in good condition. The water level is good.



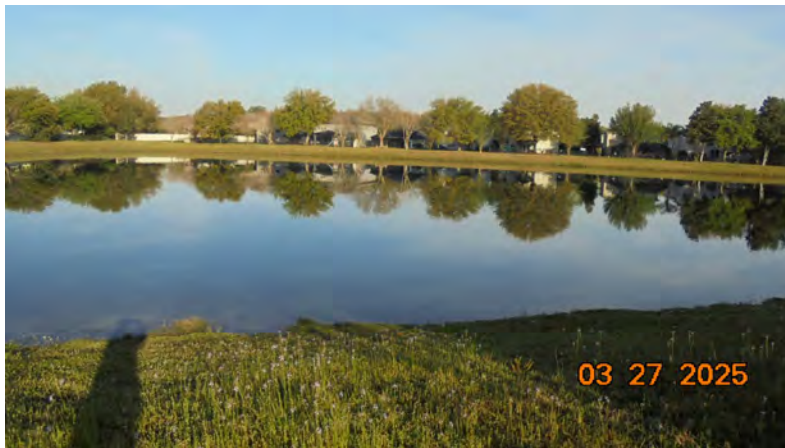
**Pond 10:** Pond was in good condition. The water level is good. Torpedo grass decaying along perimeter.



**Pond 11:** Pond was in very good condition. The water level is normal



**Pond 12:** Pond was in very good condition. The water level is normal.



**Pond 13:** Pond was in very good condition. The water level is normal.



Jim Charles