

**HERITAGE OAK PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**NOVEMBER 19, 2020**  
**AGENDA PACKAGE**

**Call in Number 800-747-5150**  
**Access Code: 2836125**

**Heritage Oak Park Community Development District**  
Inframark, Infrastructure Management Services  
210 N. University Drive, #702, Coral Springs, FL 33071  
Tel: 954-603-0033

November 12, 2020

**Call in Number 800-747-5150**  
**Access Code: 2836125**

Board of Supervisors  
Heritage Oak Park Community  
Development District

Dear Board Members:

The Board of Supervisors of the Heritage Oak Park CDD will hold their regular Board meeting on Thursday, November 19, 2020 at 10:00 a.m. Following is the advanced agenda:

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Election of Officers after the General Election
  - A. Oath of Office
4. Audience Comments on Agenda Items
5. Approval of Consent Agenda
  - A. Approval of the Minutes of the October 15, 2020 Meeting
  - B. Financial Statements and Check Register
6. Old Business
  - A. Filling of empty Seat #3
7. New Business
  - A. Resolution 2021-02 Designating Officers of the District
  - B. Sidewalk Repairs
  - C. Bocce Court
8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
    - i. Acceptance of Audit Engagement Letter with McDirmit Davis
    - ii. Consideration of Resolution 2021-01 Budget Amendment Resolution
    - iii Motion to Assign Reserves
9. On-Site Administration Report – Project Updates
10. Supervisor Requests
11. Audience Comments
12. Adjournment

Any supporting material for the items listed above and not enclosed will be distributed at the meeting. I look forward to seeing you and in the meantime if you have any questions, please contact me.

Sincerely,

Bob Koncar,  
District Manager

## **Fifth Order of Business**

**5A**

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

The workshop of the Board of Supervisors of the Heritage Oak Park Community Development District was held on Thursday, October 15, 2020 at 9:01 a.m. immediately followed by the regular meeting at 10:00 a.m. at the Heritage Oak Park Lodge, 19520 Heritage Oak Boulevard, Port Charlotte, Florida, Call-In Number 800-747-5150; Access Code 2836125.

Present and constituting a quorum were:

Brian Bitgood	Chairperson
Paul Falduto, Jr.	Vice Chairperson
Edward Carey	Assistant Secretary
Kent Weeks	Assistant Secretary

Also present were:

Robert Koncar	District Manager
Michelle Egan	Project Manager
Stephen Horsman	HOPCA
Todd Proa	Kast Pools
Residents	

*The following is a summary of the minutes and actions taken at the October 15, 2020 Workshop and regular meeting of the Heritage Oak Park CDD Board of Supervisors.*

**WORKSHOP**

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

- Mr. Bitgood called the meeting to order and Mr. Koncar called the roll.

**SECOND ORDER OF BUSINESS**

**Discussion on Auditing Committee**

- A. **Berger, Toombs, Elam, Gaines & Frank**
- B. **Carr, Riggs & Ingram**
- C. **Grau & Associate**
- D. **McDermitt Davis & Co.**
- E. **Summary Sheet for Auditing Proposals FY 2020**

- Mr. Koncar noted the approved criteria was distributed to the Board. We are going to eliminate the Grau & Associates proposal because it was not Heritage Oak Park. It was for another district. That leaves proposals from Berger, Toombs, McDirmit Davis and Carr, Riggs & Ingram (CRI). The Board reviews the proposals and evaluates them based on the criteria approved at the previous meeting.
- Mr. Bitgood noted they all have the ability, experience and understanding of the Scope of Work and the ability to furnish the required services.
- Mr. Koncar noted these proposals were submitted on a three-year basis. You do not have to accept that. You can say we will take the first year and then see if you can negotiate a contract saying you do not want the fee to change over three years and see if they accept that. We can negotiate on different items.
- The task before the Board today is to rank them on which you think are the most qualified. Then at the regular meeting you would authorize us to negotiate a contract with the top ranked firm. If you cannot reach a contract, then you go on to number two.
- Mr. Carey noted these firms are in business for many years and familiar with doing audits for government entities. It boils down to if they are competent, have the experience, understand the Scope of Work and how much they will charge us.
- Mr. Falduto believes HOPCA recently got rid of their auditor. They picked a new auditor, maybe it is one of these three. He noted from a continuity point of view, if we had the same auditor as HOPCA, it might be helpful to the Park.
- Mr. Bitgood noted they are completely separate. We are a government function as opposed to the homeowners.
- Mr. Koncar noted they audit at different times of year. Your fiscal year ended on September 30<sup>th</sup>. The fiscal year for the HOA ends at the end of December.
- Mr. Koncar noted in the Workshop you rank the auditors. At the Board Meeting you authorize us to negotiate a contract based on whatever parameters you want. If you want to keep the price level for three years; that is what we negotiate. Then we bring back the contract at the next meeting.
- Mr. Falduto ranked Berger, Toombs as #1, McDirmit Davis as #2 and CRI as #3.
- Mr. Bitgood ranked them the same way.
- Mr. Carey ranked McDirmit Davis as #1, Berger, Toombs as #2 and CRI as #3.

- Mr. Weeks ranked them the same as Mr. Carey.
- Mr. Bitgood noted we have a tie for #1.
- Mr. Falduto noted he has no problem going with McDirmit Davis as #1.
- Mr. Bitgood noted McDirmitt will be our #1 choice and Berger, Toombs will be #2.

**THIRD ORDER OF BUSINESS**

**Adjournment**

- There being no further business,

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor the Workshop was adjourned, 4-0.

**REGULAR MEETING**

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

- Mr. Bitgood called the meeting to order and Mr. Koncar called the roll.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

- The Pledge of Allegiance was recited.
- Mr. Bitgood requested a motion to move Old Business, Pool Repair Updates up on the agenda right after Audience Comments.

Mr. Falduto MOVED to move up on the agenda the Discussion on the Pool Repair right after Audience Comments and Mr. Carey seconded the motion.

**THIRD ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

- Ms. Egan read a comment from resident, Gail Snyder, who asked to put a line in the middle of the pool for lap swimming.

On VOICE vote with all in favor the prior motion passed, 4-0.

**SIXTH ORDER OF BUSINESS**

**Old Business**

**A. Pool Repair Updates**

- Mr. Todd Proa of Kast Pools discussed the line in the middle of the pool. He noted there are two ways to do that. One you can put a line directly down the center from this end in the middle to the railing; that way it separates the pool in half. Or you can do a lane off to

the right maybe 5" or 6" from the wall going all the way down and running an additional line from the lap in the corner. He recommended considering this sooner rather than later.

- Mr. Proa noted paving will be removed and will end up with concrete. Once you put the concrete down, it will take four to six weeks. Then they will come back in to put the tile on top of the concrete. Then we will close the pool down.
- Mr. Proa recommended the Board approve a product called Hydro Blasting the pool. You currently have two layers of finish. He described what Hydro Blasting the pool is. Workers come in and blast away the two finishes. Any cracks you see will be stripped away. There is a 10-year warranty. The cost is \$15,000.
- Mr. Falduto noted you want to make sure before we put the new surface on, the blasting has not caused any cracks in the concrete which would cost all the money we are spending to be thrown away. This would extend the life of the pool. This is going to be our one shot. Once this surface goes on, he does not see us taking it to this level ever again. The life expectancy is anywhere from 50 to 100 years depending on how we take care of it.

*Let the record reflect Mr. Proa left the meeting.*

Mr. Falduto MOVED to spend up to \$15,000 for Hydro Blasting the pool and Mr. Carey seconded the motion.

- The Board continued discussing pool repairs and Hydro Blasting.
- Mr. Koncar asked about approving Requisition #1.
- Ms. Egan noted we should add Requisition #1 under New Business.
- Ms. Egan commented on the colors for the tiles and pavers for the pool.

On VOICE vote with all in favor the prior motion passed, 4-0.

#### **FOURTH ORDER OF BUSINESS**

#### **Approval of Consent Agenda**

##### **A. Approval of the Minutes of the September 17, 2020 Meeting**

##### **B. Financial Statements and Check Register**

- There being no questions or comments,



On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor the Consent Agenda was approved.

**FIFTH ORDER OF BUSINESS****New Business**

- Mr. Bitgood asked for a motion to add Item C, Requisition #1 to New Business.

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor adding Requisition #1 as Item C under New Business was approved.

**A. Irrigation Mainline**

- Ms. Egan met with the Engineer last Tuesday. They do not have an irrigation specialist. She contacted an outfit in Sarasota, an engineering firm that do engineering specs. She is hoping to get RFPs and have them ready for the November meeting. She will contact another firm in Ft. Myers today. She can show them what was previously done.
- Mr. Falduto hoped with all the work we put into it the last time they would be able to look at what we did before and modify to our current needs rather than do a whole new plan.
- Mr. Carey noted one thing we are looking at is changing the material of the construction.
- Ms. Egan asked the Board knowing this is officially Mr. Carey's last meeting if they are agreeable that Mr. Carey work with the irrigation company if she gets the proposal through. She asked Mr. Carey if he is agreeable to that.
- Mr. Carey noted if he is available, he is agreeable to that.

**B. Drainage**

- Ms. Egan noted she had the engineer come and look at 1156 Green Oak and 1504 Red Oak. She discussed a proposal from Enviro Water Utilities for drainage work at 1156 Green Oak.
- Mr. Bitgood noted the work will cost \$24,538. One reason it is so expensive is because we must go underground. We tried to go under the ditch, but it was a disaster, so it all must be done by hand. We must cover the whole thing with river rock.

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor a proposal from Enviro Water Utilities for drainage work at 1156 Green Oak in the amount of \$24,538, was approved, 4-0.

- Mr. Bitgood wanted Ms. Egan to negotiate with the HOA to get reimbursement for some of this cost.

- Ms. Egan noted regarding 1504 Red Oak she originally had the company come in and she is trying to get them to make sure the price is still valid. They have not responded. They are looking at taking out all the rocks, building a wall one foot off the cement and stabilizing it. That is what the engineer was talking about.
- Mr. Falduto noted as far as 1504 Red Oak goes and if we do this for them, he would appreciate if we had something in writing from them that they would not come after us.
- Mr. Bitgood noted we will have our attorney talk to the HOA.
- Mr. Koncar asked you mean an Interlocal Agreement? Ms. Egan noted no.
- Mr. Koncar noted we can get a Release Form. Ms. Egan agreed to a Release Form.

**C. Requisition #1**

- Ms. Egan noted Requisition #001 is to transfer the \$200,000 back into the General Fund to replenish what we have lost over the years. It was part of the original loan.

Mr. Falduto MOVED to approve Requisition #001 from the District Capital Loan for \$200,000 for capital irrigation projects and Mr. Carey seconded the motion.

- Mr. Bitgood noted of the \$200,000 most of it we borrowed from the irrigation issues that we have had. We are reimbursing the General Fund out of the money.

On VOICE vote with all in favor the prior motion passed, 4-0.

**SIXTH ORDER OF BUSINESS**

**Old Business**

- This item was discussed above.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

- There being no report, the next item followed.

**B. Engineer**

- There being no report, the next item followed.

**C. Manager**

**i. Discussion on Auditing Proposals**

- Mr. Koncar noted the Board met this morning as an Audit Selection Committee. He asked for a motion to rank the firms. For the record, Grau & Associates was eliminated because the proposal was not for us.

On MOTION by Mr. Falduto seconded by Mr. Weeks with all in favor the audit firms were ranked McDirmit Davis & Co. as #1, Berger, Toombs, Elam, Gaines & Frank as #2 and Carr, Riggs & Ingram as #3, 4-0.

- Mr. Koncar asked for a motion to authorize staff to negotiate a contract with McDirmit Davis for auditing services and bring back the contract to the November Board meeting.

On MOTION by Mr. Falduto seconded by Mr. Weeks with all in favor staff was authorized to negotiate a contract with McDirmit Davis for auditing services and bring back a contract at the November 19, 2020 meeting, 4-0.

**ii. Discussion on Proposed New Assessment Methodology**

- Mr. Koncar noted this is a holdover from the previous meeting when the Board asked us to bring it back for discussion today. In your agenda package is a proposal for doing an O&M and a Debt Service Methodology.
- Mr. Carey noted he looked at the proposal. It essentially cost us \$18 per door. The single family is still going to lose on it. He does not see the point of wasting this money.
- Mr. Bitgood noted for the Fiscal Year 2020/2021 budget can we, on our own, say we are going to charge everyone the same amount?
- Mr. Koncar noted that is not recommended because your current methodology does not support that. You need a methodology that supports whatever assessments you put in.
- Mr. Bitgood noted it will cost \$12,000 to do this.
- Mr. Koncar noted he is not suggesting you do it. The concern is, as we always discussed, assessments need to be supported by statistical and financial information that identifies the benefits for the units received.
- Mr. Weeks noted he cannot imagine spending that kind of money.
- The Board all agreed.
- Mr. Koncar noted he will take this item off the agenda.

**iii. Discussion on Consideration of Amendments to Website Requirements**

- Mr. Koncar noted this is a holdover from the previous meeting. As of July 1<sup>st</sup>, the law was changed so you no longer must publish the entire agenda package on the website; just the agenda cover page which is only one page.
- For every document you put on the website and, in this case, it contained the audit selection, so it was probably 125 pages. Under the contract we have for website conversion for ADA compliance, you get 750 pages per year of conversion without additional cost to the District. Every page after 750 in any given year, will cost 98 cents per page.
- This was brought up as a discussion on the changes in the law.

**iv. Acceptance of 3<sup>rd</sup> Quarter Website Audit Report**

- Mr. Koncar noted the website audit report was in the agenda. You do not have to take any action on this.

**EIGHTH ORDER OF BUSINESS****On-Site Administration Report – Project Updates**

- Ms. Egan noted she has been dealing with the pool people for over a month.
- Ms. Egan will bring back next month proposals for an irrigation contract.
- She reminded everyone the pool will be closed on Monday morning.
- Mr. Bitgood noted as far as the pool goes, you still will be able to get to the library, to the fitness rooms, restrooms. Half the parking lot will be blocked off starting Monday from the gazebo up to the Lodge.

**NINTH ORDER OF BUSINESS****Supervisor Requests**

- Mr. Bitgood noted in cooperation with the Department of Health and the HOPCA, the CDD is sponsoring testing for COVID-19, administering flu shots. We have about 15 volunteers from the Park. This afternoon we have a Zoom conference with the Department of Health to review everything we did. He thanked everyone for all their efforts.
- Mr. Carey noted since this is his last meeting, he noted he enjoyed serving with this Board. He only regrets not finishing more projects.
- Mr. Bitgood thanked him.
- Mr. Falduto noted he enjoyed working with everyone for the past four years. He noted recently the DJ passed away. One of his last requests was to give his brand new large

American flag to the Park. We will utilize the flag in the Park. He also noted the Park had a tradition of doing the Christmas Golf Cart Parade. He asked that be done again this year following COVID-19 restrictions. A tentative date will be December 14<sup>th</sup>.

- Mr. Bitgood noted the condos are going to start having their meetings in December. They must contact Ms. Egan to reserve the Lodge. The HOA will pass that information on to all their members.

#### **TENTH ORDER OF BUSINESS**

#### **Audience Comments**

- An audience member commented on rumors that get spread including that 19 people were tested positive for COVID-19. Another rumor is that Kelly Columbus, Activities Director, was let go.
- Mr. Koncar noted at the last meeting the Board suspended all activities for the Event Coordinator through the end of the year. As a result of that, since Inframark is the employer, there was no work for her to do, so she was terminated from the position. We will have to see what the Board wants to do after the first of the year.

#### **ELEVENTH ORDER OF BUSINESS**

#### **Adjournment**

On MOTION by Mr. Carey seconded by Mr. Weeks with all in favor, the meeting was adjourned, 4-0.

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Secretary

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Brian Bitgood  
Chairman

**5B.**

**HERITAGE OAK PARK**  
Community Development District  
*Financial Report*  
*October 31, 2020*

Prepared by



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**HERITAGE OAK PARK**  
Community Development District

**Financial Statements**

(Unaudited)

**October 31, 2020**

**Balance Sheet**  
October 31, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2020 DEBT SERVICE FUND	SERIES 2020 CAPITAL PROJECTS FUND	TOTAL
<b>ASSETS</b>				
Cash - Checking Account	\$ 220,622	\$ -	\$ -	\$ 220,622
Cash On Hand/Petty Cash	200	-	-	200
Accounts Receivable - Other	930	-	-	930
Allow -Doubtful Accounts	(1,328)	-	-	(1,328)
Assessments Receivable	1,328	-	-	1,328
Due From Other Funds	871	-	-	871
Investments:				
Money Market Account	51,728	-	-	51,728
Cost of Issuance Fund	-	-	3,000	3,000
Reserve Fund	-	18,548	-	18,548
Deposits	8,200	-	-	8,200
<b>TOTAL ASSETS</b>	<b>\$ 282,551</b>	<b>\$ 18,548</b>	<b>\$ 3,000</b>	<b>\$ 304,099</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 23,777	\$ -	\$ -	\$ 23,777
Accrued Expenses	4,000	-	-	4,000
Deposits	6,955	-	-	6,955
Due To Other Funds	-	871	-	871
<b>TOTAL LIABILITIES</b>	<b>34,732</b>	<b>871</b>	<b>-</b>	<b>35,603</b>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Deposits	8,200	-	-	8,200
<b>Restricted for:</b>				
Debt Service	-	17,677	-	17,677
Capital Projects	-	-	3,000	3,000
<b>Assigned to:</b>				
Operating Reserves	19,594	-	-	19,594
Reserves - Arbor	2,500	-	-	2,500
Reserves -Roads & Streetlights	98,550	-	-	98,550
Reserves - Roof	85,000	-	-	85,000
Reserves - Swimming Pools	28,975	-	-	28,975
<b>Unassigned:</b>	5,000	-	-	5,000
<b>TOTAL FUND BALANCES</b>	<b>\$ 247,819</b>	<b>\$ 17,677</b>	<b>\$ 3,000</b>	<b>\$ 268,496</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 282,551</b>	<b>\$ 18,548</b>	<b>\$ 3,000</b>	<b>\$ 304,099</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-20 BUDGET	OCT-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ 5,000	\$ 417	\$ 17	\$ (400)	0.34%	\$ 417	\$ 16
Interlocal Agreement	3,000	-	-	-	0.00%	-	-
Room Rentals	500	-	-	-	0.00%	-	-
Recreational Activity Fees	53,200	-	-	-	0.00%	-	-
Special Assmnts- Tax Collector	973,784	-	-	-	0.00%	-	-
Special Assmnts- Discounts	(38,951)	-	-	-	0.00%	-	-
Other Miscellaneous Revenues	3,800	-	-	-	0.00%	-	-
Gate Bar Code/Remotes	1,000	-	-	-	0.00%	-	-
Access Cards	600	-	-	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>1,001,933</b>	<b>417</b>	<b>17</b>	<b>(400)</b>	<b>0.00%</b>	<b>417</b>	<b>16</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
P/R-Board of Supervisors	12,000	1,000	800	200	6.67%	1,000	800
FICA Taxes	918	77	61	16	6.64%	77	61
ProfServ-Engineering	10,000	-	-	-	0.00%	-	-
ProfServ-Legal Services	6,000	500	262	238	4.37%	500	262
ProfServ-Mgmt Consulting Serv	65,547	5,462	5,462	-	8.33%	5,462	5,462
ProfServ-Special Assessment	11,112	-	-	-	0.00%	-	-
Auditing Services	5,750	-	-	-	0.00%	-	-
Communication/Freight - Gen'l	1,500	125	21	104	1.40%	125	21
Insurance - General Liability	10,836	10,836	8,423	2,413	77.73%	10,836	8,423
R&M-ADA Compliance	1,000	-	-	-	0.00%	-	-
Legal Advertising	1,100	250	250	-	22.73%	250	250
Miscellaneous Services	3,000	-	-	-	0.00%	-	-
Misc-Bank Charges	2,400	-	-	-	0.00%	-	-
Misc-Assessmnt Collection Cost	19,476	-	-	-	0.00%	-	-
Office Supplies	360	-	-	-	0.00%	-	-
Annual District Filing Fee	175	175	175	-	100.00%	175	175
<b>Total Administration</b>	<b>151,174</b>	<b>18,425</b>	<b>15,454</b>	<b>2,971</b>	<b>10.22%</b>	<b>18,425</b>	<b>15,454</b>
<b>Other Public Safety</b>							
R&M-Gate	2,700	225	110	115	4.07%	225	110
R&M-Gatehouse	1,000	-	-	-	0.00%	-	-
R&M-Security Cameras	3,600	-	-	-	0.00%	-	-
<b>Total Other Public Safety</b>	<b>7,300</b>	<b>225</b>	<b>110</b>	<b>115</b>	<b>1.51%</b>	<b>225</b>	<b>110</b>
<b>Field</b>							
Contracts-Mgmt Services	127,872	10,656	10,656	-	8.33%	10,656	10,656
Contracts-Lake and Wetland	6,120	510	510	-	8.33%	510	510
Contracts-Landscape	89,111	7,426	7,210	216	8.09%	7,426	7,210
Contracts-Irrigation	47,277	3,940	3,902	38	8.25%	3,940	3,902
Utility - General	43,320	3,610	2,495	1,115	5.76%	3,610	2,495
Utility - Water & Sewer	9,400	650	419	231	4.46%	650	419
Insurance - General Liability	43,647	43,647	35,956	7,691	82.38%	43,647	35,956
R&M-Drainage	15,000	6,150	6,150	-	41.00%	6,150	6,150
R&M-Entry Feature	7,500	-	-	-	0.00%	-	-
R&M-Irrigation	31,400	6,535	6,535	-	20.81%	6,535	6,535
R&M-Lake	22,100	9,225	9,225	-	41.74%	9,225	9,225
R&M-Plant Replacement	7,000	382	382	-	5.46%	382	382
R&M-Trees and Trimming	6,000	-	-	-	0.00%	-	-
R&M-Pumps	2,160	-	-	-	0.00%	-	-
Misc-Special Projects	10,930	-	-	-	0.00%	-	-
Misc-Hurricane Expense	5,000	-	-	-	0.00%	-	-
Misc-Contingency	5,000	-	-	-	0.00%	-	-
Capital Outlay	5,000	-	-	-	0.00%	-	-
<b>Total Field</b>	<b>483,837</b>	<b>92,731</b>	<b>83,440</b>	<b>9,291</b>	<b>17.25%</b>	<b>92,731</b>	<b>83,440</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2020

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<b><u>Road and Street Facilities</u></b>							
R&M-Parking Lots	1,000	-	-	-	0.00%	-	-
R&M-Roads & Alleyways	4,000	-	-	-	0.00%	-	-
R&M-Sidewalks	10,000	-	-	-	0.00%	-	-
R&M-Streetlights	10,000	-	-	-	0.00%	-	-
Misc-Contingency	3,000	-	-	-	0.00%	-	-
Cap Outlay - Sidewalk Impr	10,000	-	-	-	0.00%	-	-
Cap Outlay - Streetlight Impr	5,000	-	-	-	0.00%	-	-
Reserve - Roads & Streetlights	5,369	-	-	-	0.00%	-	-
<b>Total Road and Street Facilities</b>	<b>48,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Parks and Recreation - General</u></b>							
Contracts-Mgmt Services	74,991	6,249	871	5,378	1.16%	6,249	871
Contracts-Janitorial Services	18,960	1,580	1,580	-	8.33%	1,580	1,580
Contracts-Pools	10,800	900	900	-	8.33%	900	900
Contracts-Pest Control	1,100	-	-	-	0.00%	-	-
Communication - Telephone	8,256	688	688	-	8.33%	688	688
R&M-Clubhouse	57,500	500	246	254	0.43%	500	246
R&M-Parks	15,000	-	-	-	0.00%	-	-
R&M-Pools	9,000	1,513	1,513	-	16.81%	1,513	1,513
R&M-Tennis Courts	2,500	-	-	-	0.00%	-	-
Miscellaneous Services	2,400	-	-	-	0.00%	-	-
Misc-Holiday Decor	750	-	-	-	0.00%	-	-
Misc-Cable TV Expenses	3,660	305	294	11	8.03%	305	294
Office Supplies	3,000	250	268	(18)	8.93%	250	268
Op Supplies - General	6,000	500	18	482	0.30%	500	18
Cap Outlay - Equipment	8,000	-	-	-	0.00%	-	-
Cap Outlay-Clubhouse	15,000	-	-	-	0.00%	-	-
Reserve - Roof	25,000	-	-	-	0.00%	-	-
Reserve - Swimming Pools	3,000	-	-	-	0.00%	-	-
<b>Total Parks and Recreation - General</b>	<b>264,917</b>	<b>12,485</b>	<b>6,378</b>	<b>6,107</b>	<b>2.41%</b>	<b>12,485</b>	<b>6,378</b>
<b><u>Special Recreation Facilities</u></b>							
Miscellaneous Services	4,500	-	-	-	0.00%	-	-
Misc-Event Expense	21,000	-	-	-	0.00%	-	-
Misc-Social Committee	26,700	-	-	-	0.00%	-	-
Misc-Trips and Tours	500	-	-	-	0.00%	-	-
Office Supplies	500	-	-	-	0.00%	-	-
<b>Total Special Recreation Facilities</b>	<b>53,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,008,797</b>	<b>123,866</b>	<b>105,382</b>	<b>18,484</b>	<b>10.45%</b>	<b>123,866</b>	<b>105,382</b>
Excess (deficiency) of revenues Over (under) expenditures	(6,864)	(123,449)	(105,365)	18,084	1535.04%	(123,449)	(105,366)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Interfund Transfer - In	-	-	127	127	0.00%	-	127
Operating Transfers-Out	-	-	(231,165)	(231,165)	0.00%	-	(231,165)
Contribution to (Use of) Fund Balance	(6,864)	-	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(6,864)</b>	<b>-</b>	<b>(231,038)</b>	<b>(231,038)</b>	<b>3365.94%</b>	<b>-</b>	<b>(231,038)</b>
Net change in fund balance	\$ (6,864)	\$ (123,449)	\$ (336,403)	\$ (212,954)	4900.98%	\$ (123,449)	\$ (336,404)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>584,222</b>	<b>584,222</b>	<b>584,222</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 577,358</b>	<b>\$ 460,773</b>	<b>\$ 247,819</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-20 BUDGET	OCT-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-	-	<b>0.00%</b>	-	-
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	-	-	-	-	<b>0.00%</b>	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	-	231,165	231,165	0.00%	-	231,165
Operating Transfers-Out	-	-	(127)	(127)	0.00%	-	(127)
<b>TOTAL FINANCING SOURCES (USES)</b>	-	-	<b>231,038</b>	<b>231,038</b>	<b>0.00%</b>	-	<b>231,038</b>
Net change in fund balance	\$ -	\$ -	\$ 231,038	\$ 231,038	0.00%	\$ -	\$ 231,038
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	-	-	(231,038)				
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-20 BUDGET	OCT-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Special Assmnts- Tax Collector	197,323	-	-	-	0.00%	-	-
Special Assmnts- Discounts	(7,893)	-	-	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>189,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
Misc-Assessmnt Collection Cost	3,946	-	-	-	0.00%	-	-
<b>Total Administration</b>	<b>3,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
Interest Expense	51,979	-	871	(871)	1.68%	-	871
<b>Total Debt Service</b>	<b>51,979</b>	<b>-</b>	<b>871</b>	<b>(871)</b>	<b>1.68%</b>	<b>-</b>	<b>871</b>
<b>TOTAL EXPENDITURES</b>	<b>55,925</b>	<b>-</b>	<b>871</b>	<b>(871)</b>	<b>1.56%</b>	<b>-</b>	<b>871</b>
Excess (deficiency) of revenues							
Over (under) expenditures	133,505	-	(871)	(871)	-0.65%	-	(871)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	133,505	-	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>133,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 133,505	\$ -	\$ (871)	\$ (871)	-0.65%	\$ -	\$ (871)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>18,548</b>	<b>-</b>	<b>18,548</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 152,053</b>	<b>\$ -</b>	<b>\$ 17,677</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-20 BUDGET	OCT-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-	-	<b>0.00%</b>	-	-
<b>EXPENDITURES</b>							
<b>Physical Environment</b>							
Capital Outlay	-	-	200,000	(200,000)	0.00%	-	200,000
<b>Total Physical Environment</b>	-	-	200,000	(200,000)	0.00%	-	200,000
<b>Construction In Progress</b>							
Construction in Progress	-	-	184,538	(184,538)	0.00%	-	184,538
<b>Total Construction In Progress</b>	-	-	184,538	(184,538)	0.00%	-	184,538
<b>TOTAL EXPENDITURES</b>	-	-	<b>384,538</b>	<b>(384,538)</b>	<b>0.00%</b>	-	<b>384,538</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	(384,538)	(384,538)	0.00%	-	(384,538)
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt Proceeds	-	-	384,538	384,538	0.00%	-	384,538
<b>TOTAL FINANCING SOURCES (USES)</b>	-	-	<b>384,538</b>	<b>384,538</b>	<b>0.00%</b>	-	<b>384,538</b>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	-	-	<b>3,000</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>				

**Notes to the Financial Statements  
October 2020**

**Financial Overview / Highlights**

- ▶ Total General Fund revenues are at approximately 00.0% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 10.4% of the Annual Budget.

**Balance Sheet**

Account Name	Annual Budget	YTD Actual	Explanation
<b>Assets</b>			
Accounts Receivable-Other		930	Accrued Interlocal agreement-4th Qtr 2020, HOA purchases to be reimbursed (\$180).
Allowance-Doubtful Accounts		(1,328)	Allowance for assessments uncollected from FY 2013.
Assessments Receivable		1,328	Assessments uncollected from FY 2013.
Due From Other Funds		871	Due from General Fund to Debt Service
Deposits		8,200	Deposits with FPL for sprinkler pumps and street lights.
<b>Liabilities</b>			
Accounts Payable		23,777	Invoices for current month but not paid in current month.
Accrued Expenses		4,000	Irrigation
Deposits		6,955	Balance of Fitness Room key deposits to be reimbursed.
Due to Other Funds		871	Due from General Fund to Debt Service

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>General Fund 001</b>				
<b>Expenditures</b>				
<u><b>Administrative</b></u>				
Insurance-General Liability	10,836	8,423	77.73%	Insurance paid in full for year includes new increase for revised valuations
Legal Advertising	1,100	250	22.73%	Meeting and workshop notices for year
<u><b>Field</b></u>				
Insurance - General Liability	43,647	35,956	82.38%	Insurance paid in full for year includes new increase for revised valuations
R&M-Drainage	15,000	6,150	41.00%	Erosion control areas 4 & 5
R&M-Irrigation	31,400	6,535	20.81%	Irrigation repairs, repair 2" mainline
R&M-Lake	22,100	9,225	41.74%	Erosion control areas 1, 2 & 3
<u><b>Parks &amp; Recreation</b></u>				
Contracts-Mgmt Services	74,991	871	1.16%	Reduced fees due to elimination of position
R&M-Pools	9,000	1,513	16.81%	Pool perfect
Office Supplies	3,000	268	8.93%	Copier lease, office supplies
<b>Capital Fund 303</b>				
<b>Expenditures</b>				
<u><b>Physical Environment</b></u>				
Capital Outlay	-	200,000	0.00%	Req 001 - to payback general fund for expenses related to irrigation fund
<u><b>Construction in Progress</b></u>				
Construction in Progress	-	184,538	0.00%	Reqs 002-006 - Pool renovation 50%, french drain



## **HERITAGE OAK PARK**

Community Development District

### **Supporting Schedules**

**October 31, 2020**

**Cash Flow Projections - Summary by Month**  
**Operations & Maintenance**  
**Fiscal Year 2020 - 2021**

<u>Month</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Variance</u>	<u>Balance</u>
Cash Balance as of October 31, 2020				220,622
Investment - Money Market Account				51,728
Debt Service Fund owes General Fund				871
Adjusted Balance				<u>273,221</u>
November	332,950	64,485	268,465	541,686
December	413,640	75,724	337,916	879,602
January	100,669	58,263	42,406	922,008
February	27,316	58,747	(31,431)	890,577
March	17,980	60,143	(42,163)	848,414
April	55,250	59,153	(3,903)	844,511
May	17,478	56,926	(39,448)	805,063
June	5,600	57,233	(51,633)	753,430
July	9,850	56,233	(46,383)	707,047
August	4,850	56,673	(51,823)	655,224
September	11,500	293,632	(282,132)	373,092

**HERITAGE OAK PARK****Community Development District****General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances****Trend Report****For the Period Ending October 31, 2020**

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL	
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Projected FY 2021	Actual Budget
<b>Revenues</b>														
Interest - Investments	\$ 16	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 4,603	\$ 5,000
Interlocal Agreement	-	-	750	-	-	750	-	-	750	-	-	750	3,000	3,000
Room Rentals	-	-	-	-	-	-	-	-	-	-	-	500	500	500
Recreational Activity Fees	-	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	48,763	53,200
Special Assmnts- Tax Collector	-	338,000	423,940	106,505	23,711	13,000	51,000	12,628	-	5,000	-	-	973,784	973,784
Special Assmnts- Discounts	-	(9,900)	(15,900)	(10,686)	(1,245)	(620)	(600)	-	-	-	-	-	(38,951)	(38,951)
Other Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	3,800	3,800	3,800
Gate Bar Code/Remotes	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000
Access Cards	-	-	-	-	-	-	-	-	-	-	-	600	600	600
<b>Total Revenues</b>	<b>16</b>	<b>332,950</b>	<b>413,640</b>	<b>100,669</b>	<b>27,316</b>	<b>17,980</b>	<b>55,250</b>	<b>17,478</b>	<b>5,600</b>	<b>9,850</b>	<b>4,850</b>	<b>11,500</b>	<b>997,099</b>	<b>1,001,933</b>
<b>Expenditures</b>														
<b>Administrative</b>														
P/R-Board of Supervisors	800	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,800	12,000
FICA Taxes	61	77	77	77	77	77	77	77	77	77	77	77	908	918
ProfServ-Engineering	-	833	833	833	833	833	833	833	833	833	833	833	9,163	10,000
ProfServ-Legal Services	262	500	500	500	500	500	500	500	500	500	500	500	5,762	6,000
ProfServ-Mgmt Consulting Serv	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	5,462	65,544	65,547
ProfServ-Special Assessment	-	-	11,112	-	-	-	-	-	-	-	-	-	11,112	11,112
Auditing Services	-	-	-	-	-	3,750	2,000	-	-	-	-	-	5,750	5,750
Communication/Freight - Gen'l	21	125	125	125	125	125	125	125	125	125	125	125	1,396	1,500
Insurance - General Liability	8,423	-	-	-	-	-	-	-	-	-	-	-	8,423	10,836
R&M-ADA Compliance	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000
Legal Advertising	250	-	-	-	-	-	-	-	1,100	-	-	-	1,350	1,100
Miscellaneous Services	-	250	250	250	250	250	250	250	250	250	250	250	2,750	3,000
Misc-Bank Charges	-	200	200	200	200	200	200	200	200	200	200	200	2,200	2,400
Misc-Assessmnt Collection Cost	-	6,760	8,479	2,130	474	260	1,020	253	-	100	-	-	19,476	19,476
Office Supplies	-	30	30	30	30	30	30	30	30	30	30	30	330	360
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175
<b>Total Administrative</b>	<b>15,454</b>	<b>15,237</b>	<b>28,068</b>	<b>10,607</b>	<b>8,951</b>	<b>12,487</b>	<b>11,497</b>	<b>8,730</b>	<b>9,577</b>	<b>8,577</b>	<b>8,477</b>	<b>9,477</b>	<b>147,139</b>	<b>151,174</b>
<b>Other Public Safety</b>														
R&M-Gate	110	225	225	225	225	225	225	225	225	225	225	225	2,585	2,700
R&M-Gatehouse	-	83	83	83	83	83	83	83	83	83	83	83	913	1,000
R&M-Security Cameras	-	300	300	300	300	300	300	300	300	300	300	300	3,300	3,600
<b>Total Other Public Safety</b>	<b>110</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>608</b>	<b>6,798</b>	<b>7,300</b>

**HERITAGE OAK PARK**

## Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances****Trend Report****For the Period Ending October 31, 2020**

Account Description	Oct Actual	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Projected FY 2021	Actual Budget
<b><u>Field</u></b>														
Contracts-Mgmt Services	10,656	10,656	10,656	10,656	10,656	10,656	10,656	10,656	10,656	10,656	10,656	10,656	127,872	127,872
Contracts-Lake and Wetland	510	510	510	510	510	510	510	510	510	510	510	510	6,120	6,120
Contracts-Landscape	7,210	7,426	7,426	7,426	7,426	7,426	7,426	7,426	7,426	7,426	7,426	7,426	88,896	89,111
Utility - General	2,495	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	42,205	43,320
Utility - Water & Sewer	419	650	650	650	2,250	650	650	650	650	650	650	650	9,169	9,400
Insurance - General Liability	35,956	-	-	-	-	-	-	-	-	-	-	-	35,956	43,647
R&M-Drainage	6,150	-	-	-	-	-	-	-	-	-	-	15,000	21,150	15,000
R&M-Entry Feature	-	-	-	-	-	-	-	-	-	-	-	7,500	7,500	7,500
R&M-Irrigation	6,535	2,617	2,617	2,617	2,617	2,617	2,617	2,617	2,617	2,617	2,617	2,617	35,322	31,400
R&M-Lake	9,225	175	175	175	175	175	175	175	175	175	175	20,175	31,150	22,100
R&M-Plant Replacement	382	-	-	-	-	-	-	-	-	-	-	7,000	7,382	7,000
R&M-Trees and Trimming	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000
R&M-Pumps	-	540	-	-	540	-	-	540	-	-	540	-	2,160	2,160
Misc-Special Projects	-	-	-	-	-	-	-	-	-	-	-	10,930	10,930	10,930
Misc-Hurricane Expense	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
Misc-Contingency	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
<b>Total Field</b>	<b>83,440</b>	<b>30,124</b>	<b>29,584</b>	<b>29,584</b>	<b>31,724</b>	<b>29,584</b>	<b>29,584</b>	<b>30,124</b>	<b>29,584</b>	<b>29,584</b>	<b>30,124</b>	<b>111,014</b>	<b>446,812</b>	<b>483,837</b>
<b><u>Road and Street Facilities</u></b>														
R&M-Parking Lots	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000
R&M-Roads & Alleyways	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000
R&M-Sidewalks	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
R&M-Streetlights	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
Misc-Contingency	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
Cap Outlay - Sidewalk Impr	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000
Cap Outlay - Streetlight Impr	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000
Reserve - Roads & Streetlights	-	-	-	-	-	-	-	-	-	-	-	5,369	5,369	5,369
<b>Total Road and Street Facilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,369</b>	<b>48,369</b>	<b>48,369</b>
<b><u>Parks and Recreation - General</u></b>														
Contracts-Mgmt Services	871	6,249	6,249	6,249	6,249	6,249	6,249	6,249	6,249	6,249	6,249	6,249	69,610	74,991
Contracts-Janitorial Services	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	18,960	18,960
Contracts-Pools	900	900	900	900	900	900	900	900	900	900	900	900	10,800	10,800
Contracts-Pest Control	-	302	-	-	-	-	-	-	-	-	-	-	302	1,100
Communication - Telephone	688	688	688	688	688	688	688	688	688	688	688	688	8,256	8,256
R&M-Clubhouse	246	4,792	4,792	4,792	4,792	4,792	4,792	4,792	4,792	4,792	4,792	4,792	52,958	57,500
R&M-Parks	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	13,750	15,000

**HERITAGE OAK PARK****General Fund**

## Community Development District

**Statement of Revenues, Expenditures and Changes in Fund Balances****Trend Report****For the Period Ending October 31, 2020**

Account Description	Oct Actual	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	TOTAL	
													Projected FY 2021	Actual Budget
R&M-Pools	1,513	750	750	750	750	750	750	750	750	750	750	750	9,763	9,000
R&M-Tennis Courts	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500
Miscellaneous Services	-	200	200	200	200	200	200	200	200	200	200	200	2,200	2,400
Misc-Holiday Decor	-	750	-	-	-	-	-	-	-	-	-	-	750	750
Misc-Cable TV Expenses	294	305	305	305	305	305	305	305	305	305	305	305	3,649	3,660
Office Supplies	268	250	250	250	250	250	250	250	250	250	250	250	3,018	3,000
Op Supplies - General	18	500	500	500	500	500	500	500	500	500	500	500	5,518	6,000
Cap Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	8,000
Cap Outlay-Clubhouse	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	15,000
Reserve - Roof	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	25,000
Reserve - Swimming Pools	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
<b>Total Parks and Recreation - General</b>	<b>6,378</b>	<b>18,516</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>17,464</b>	<b>70,964</b>	<b>253,034</b>	<b>264,917</b>
<b><u>Special Recreation Facilities</u></b>														
Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	4,500	4,500	4,500
Misc-Event Expense	-	-	-	-	-	-	-	-	-	-	-	21,000	21,000	21,000
Misc-Social Committee	-	-	-	-	-	-	-	-	-	-	-	26,700	26,700	26,700
Misc-Trips and Tours	-	-	-	-	-	-	-	-	-	-	-	500	500	500
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	500	500	500
<b>Total Special Recreation Facilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,200</b>	<b>53,200</b>	<b>53,200</b>
<b>Total Expenditures</b>	<b>105,382</b>	<b>64,485</b>	<b>75,724</b>	<b>58,263</b>	<b>58,747</b>	<b>60,143</b>	<b>59,153</b>	<b>56,926</b>	<b>57,233</b>	<b>56,233</b>	<b>56,673</b>	<b>293,632</b>	<b>955,352</b>	<b>1,008,797</b>
Excess (deficiency) of revenues Over (under) expenditures	(105,366)	268,465	337,916	42,406	(31,431)	(42,163)	(3,903)	(39,448)	(51,633)	(46,383)	(51,823)	(282,132)	41,747	(6,864)
<b><u>Other Financing Sources (Uses)</u></b>														
Interfund Transfer - In	127	-	-	-	-	-	-	-	-	-	-	-	127	-
Operating Transfers-Out	(231,165)	-	-	-	-	-	-	-	-	-	-	-	(231,165)	-
<b>Total Financing Sources (Uses)</b>	<b>(231,038)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(231,038)</b>	<b>-</b>
Net change in fund balance	\$ (336,404)	\$ 268,465	\$ 337,916	\$ 42,406	\$ (31,431)	\$ (42,163)	\$ (3,903)	\$ (39,448)	\$ (51,633)	\$ (46,383)	\$ (51,823)	\$ (282,132)	\$ 41,747	\$ (6,864)

**Cash and Investment Report**  
October 31, 2020

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>			
Operating Checking Account	BankUnited	0.00%	\$190,617
Operating Checking Account	Valley Bank	0.10%	\$30,005
		<b>Subtotal</b>	<b>\$220,622</b>
Petty Cash - Property Manager	N/A	N/A	\$200
Money Market Account	BankUnited	0.30%	\$51,728 (1)
<b>DEBT SERVICE FUND</b>			
Series 2020 Reserve Fund	US Bank	0.00%	\$18,548
<b>CAPITAL PROJECTS FUND</b>			
Series 2020 Cost of Issuance Fund	US Bank	0.00%	\$3,000
		<b>Grand Total</b>	<b>\$294,098</b>

NOTE 1 - Invested Funds into a Money Market Account with BankUnited.

# Heritage Oak Park CDD

Page Number 31

## Bank Reconciliation

Bank Account No. 7282 Bank United GF  
Statement No. 10-20  
Statement Date 10/31/2020

G/L Balance (LCY)	190,616.97	Statement Balance	223,301.02
G/L Balance	190,616.97	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	223,301.02
Subtotal	190,616.97	Outstanding Checks	32,684.05
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	190,616.97	Ending Balance	190,616.97
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
10/29/2019	Payment	2128	LINDA M. NADELIN	184.70	0.00	184.70
3/20/2020	Payment	2297	BRAD WARREN	36.00	0.00	36.00
3/20/2020	Payment	2324	PHILIP GARTLAND	18.00	0.00	18.00
10/8/2020	Payment	2553	DB SOUND SYSTEMS	607.99	0.00	607.99
10/22/2020	Payment	2571	BRENDA HODGSON	381.50	0.00	381.50
10/29/2020	Payment	2577	ELECTRICAL SOLUTIONS OF SW	225.00	0.00	225.00
10/29/2020	Payment	2578	FLORIDA DEPARTMENT OF ECONOMIC OP	175.00	0.00	175.00
10/29/2020	Payment	2579	HOME DEPOT CREDIT SERVICES	476.13	0.00	476.13
10/29/2020	Payment	2580	INFRAMARK, LLC	17,001.96	0.00	17,001.96
10/29/2020	Payment	2581	JMT	6,942.50	0.00	6,942.50
10/29/2020	Payment	2582	MAINSCAPE	5,185.27	0.00	5,185.27
10/29/2020	Payment	2583	TODD PROA	1,450.00	0.00	1,450.00
Total Outstanding Checks.....				32,684.05		32,684.05

**HERITAGE OAK PARK**

Community Development District

**Payment Register by Fund**  
**For the Period from 10/1/20 to 10/31/20**  
**(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	2546	10/01/20	FPL	09232020-83151	CHECK	Utility - General	543001-53901	\$18.67
001	2547	10/01/20	PUBLIC RISK INSURANCE	69803	PK2FL1008400219-16 10/01/20-10/01/21	P&O, G/L	545002-51301	\$8,423.00
001	2547	10/01/20	PUBLIC RISK INSURANCE	69803	PK2FL1008400219-16 10/01/20-10/01/21	Auto, Marine, Commercial	545002-53901	\$35,956.00
001	2548	10/01/20	SUN NEWSPAPERS	3764649	RFP - ANNUAL AUDITING SERVICES	Legal Advertising	548002-51301	\$104.39
001	2548	10/01/20	SUN NEWSPAPERS	3765919	NOTICE OF MEETINGS FY21	Legal Advertising	548002-51301	\$134.42
001	2548	10/01/20	SUN NEWSPAPERS	3767074	NOTICE OF WORKSHOP 10/15/20	Legal Advertising	548002-51301	\$115.83
001	2550	10/08/20	CENTURYLINK	78717-091920	09/19/20-10/18/20 #311078717	Communication - Telephone	541003-57201	\$686.90
001	2551	10/08/20	COPIERS PLUS	2020-0613	SEPT20 COPIES	Office Supplies	551002-57201	\$25.00
001	2552	10/08/20	CORAL COAST CONSTRUCTION OF	RKCDD-092220	INSTALL CROWN MOLDING ON CABINET UPPERS	R&M-Clubhouse	546015-57201	\$350.00
001	2553	10/08/20	DB SOUND SYSTEMS	3483	INSTALLATION OF EQUIPMENT REMOVED DURING FLOODING	R&M-Clubhouse	546015-57201	\$607.99
001	2554	10/08/20	GREATAMERICA FINANCIAL SVCS	27826666	COPIER LEASE FOR 09/20	Office Supplies	551002-57201	\$104.86
001	2555	10/08/20	JANE GRACE	09302020	REIMB FOR PLANTS IN ISLAND OFF LIVE OAK	R&M-Plant Replacement	546071-53901	\$197.70
001	2556	10/08/20	LAKE & WETLAND MANAGEMENT	8155-WC	07/20 LAKE MAINT	July	534021-53901	\$510.00
001	2557	10/08/20	PERSSON, COHEN & MOONEY, P.A.	25229	LEGAL SERVICE FOR 09/20	ProfServ-Legal Services	531023-51401	\$306.00
001	2558	10/08/20	SECURITY ALARM CORPORATION	223254	REPLACED BAD CARD READER	R&M-Clubhouse	546015-57201	\$238.58
001	2562	10/15/20	COMCAST	09262020-4227	CHECK	Misc-Cable TV Expenses	549039-57201	\$294.34
001	2563	10/15/20	COPIERS PLUS	2020-0676	SEPT20 COPIES	Office Supplies	551002-57201	\$25.00
001	2564	10/15/20	COVERALL OF FT. MYERS	1160261150	CLEANING SERVICE 10/1-10/31/20	Contracts-Janitorial Services	534026-57201	\$1,580.00
001	2565	10/15/20	EMPIRE ELECTRIC SERVICE INC	18125	GUARD GATE (BACK ENTRANCE)- TROUBLESHOOT	R&M-Gate	546034-52901	\$110.00
001	2567	10/15/20	LAKE & WETLAND MANAGEMENT	8538-WC	10/20 LAKE MAINT	Contracts-Lake and Wetland	534021-53901	\$510.00
001	2568	10/15/20	MAINSCAPE	1250206	10/20 IRRIGATION MAINT	Contracts-Irrigation	534073-53901	\$3,901.50
001	2569	10/15/20	TODD PROA	00096649	10/20 MONTHLY POOL SERVICE	Pool Perfect	546074-57201	\$63.04
001	2569	10/15/20	TODD PROA	00096649	10/20 MONTHLY POOL SERVICE	Contracts-Pools	534078-57201	\$900.00
001	2570	10/22/20	ARTISTREE LANDSCAPE	151906	10/20 MONTHLY GROUNDS MAINT	Contracts-Landscape	534050-53901	\$7,209.62
001	2571	10/22/20	BRENDA HODGSON	10092020	REIMB FOR PLANTS ON WINDING OAK ISLAND	R&M-Plant Replacement	546071-53901	\$381.50
001	2572	10/22/20	FEDEX	7-116-08084	SERVICE FOR 08/31/20 & 09/02/20	Communication/Freight - Genl	541001-51301	\$45.34
001	2572	10/22/20	FEDEX	7-149-78063	SERVICE FOR 10/05/20	Communication/Freight - Genl	541001-51301	\$8.50
001	2573	10/22/20	REGIONS BANK -3417	09132020-3417	PURCHASES FOR 08/14/20-09/13/20	Podium Sign	546015-57201	\$39.60
001	2573	10/22/20	REGIONS BANK -3417	09132020-3417	PURCHASES FOR 08/14/20-09/13/20	Woodstock Decorations	549022-57501	\$7.85
001	2573	10/22/20	REGIONS BANK -3417	09132020-3417	PURCHASES FOR 08/14/20-09/13/20	Woodstock Decorations	549022-57501	\$29.96
001	2574	10/22/20	STAPLES CREDIT PLAN	102820-7190	PURCHASES FOR 08/28/20-09/27/20	Staples Plus Membership	551002-57201	\$49.00
001	2574	10/22/20	STAPLES CREDIT PLAN	102820-7190	PURCHASES FOR 08/28/20-09/27/20	Invoicing back to HOA	155000	\$29.86
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	RMR Cleaner	549900-53901	\$80.22
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Power Supply for Gate	546034-52901	\$27.96
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Gate Cord	546034-52901	\$15.18
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Kitchen	549001-57201	\$13.97
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Virus Protection for Computers	551002-57201	\$119.99
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Kitchen	549001-57201	\$7.42
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Gas for PW	549900-53901	\$40.35
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Golf Cart Tires (4)	549900-53901	\$208.95
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Lodge	546015-57201	\$4.94
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Clipboards	551002-57201	\$18.14
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Gate Transformer	546034-52901	\$129.30
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Cabinet Locks	546015-57201	\$32.03
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Trash Bags	552001-57201	\$32.02
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	RMR Cleaner	549900-53901	\$62.04
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Supplies	549001-57201	\$48.95
001	2575	10/22/20	SUNTRUST BANK	09022020	10/02/20 STATEMENT PURCHASES	Supplies	549001-57501	\$22.25
001	2577	10/29/20	ELECTRICAL SOLUTIONS OF SW	7091	CHG DUPLEX TO QUAD OUTLET IN CLUBHOUSE	R&M-Clubhouse	546015-57201	\$225.00
001	2578	10/29/20	FLA DEPARTMENT OF ECONOMIC OPPORTUNITY	82304	DISTRICT FILING FEE FY 2021	Annual District Filing Fee	554007-51301	\$175.00
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Trash Bags	552001-57201	\$67.88
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Bleach	546015-57201	\$63.84
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Scotch Blue Tape	546066-57201	\$6.58
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Bleach	549900-53901	\$31.92



**HERITAGE OAK PARK**

Community Development District

**Payment Register by Fund**  
**For the Period from 10/1/20 to 10/31/20**  
**(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Wind Screen Ties	546442-57201	\$44.84
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	AC Filters/Rope/Bolts	546015-57201	\$87.06
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Wind Screen Ties	546442-57201	\$35.33
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Orange PVC Flow Molded	549900-53901	\$65.68
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Caution Tape	549900-53901	\$23.97
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Switches	546015-57201	\$0.68
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Cable/Bulbs	549900-53901	\$30.38
001	2579	10/29/20	HOME DEPOT CREDIT SERVICES	10052020-6325	PURCHASES FOR 09/05/20-10/04/20	Bath Tissue	552001-57201	\$17.97
001	2580	10/29/20	INFRAMARK, LLC	56492	10/20 MANAGMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,462.25
001	2580	10/29/20	INFRAMARK, LLC	56492	10/20 MANAGMENT FEES	Contracts-Mgmt Services	534001-53901	\$10,656.00
001	2580	10/29/20	INFRAMARK, LLC	56492	10/20 MANAGMENT FEES	Miscellaneous Services	549001-51301	\$0.20
001	2580	10/29/20	INFRAMARK, LLC	56492	10/20 MANAGMENT FEES	Communication/Freight - Gen'l	541001-51301	\$12.50
001	2580	10/29/20	INFRAMARK, LLC	56492	10/20 MANAGMENT FEES	Contracts-Mgmt Services	534001-57201	\$871.01
001	2581	10/29/20	JMT	5-152093	PROFESSIONAL SERVICE THRU 01/25/20	ProfServ-Engineering	531013-51501	\$6,277.50
001	2581	10/29/20	JMT	8-157872	PROFESSIONAL SERVICE THRU 05/23/20	ProfServ-Engineering	531013-51501	\$665.00
001	2583	10/29/20	TODD PROA	00096762	PRESSURE TEST & LEAK DETECTION SRVC	R&M-Pools	546074-57201	\$1,450.00
001	DD00157	10/01/20	CHARLOTTE COUNTY UTILITIES	091120-101597 ACH	26307-101597 08/11/20-09/09/20	Utility - Water & Sewer	543021-53901	\$385.67
001	DD00158	10/01/20	CHARLOTTE COUNTY UTILITIES	09112020-080703 ACH	26307-080703 08/11/20-09/09/20	Utility - Water & Sewer	543021-53901	\$63.17
001	DD00159	10/08/20	FPL	09232020-32211 ACH	ACCT# 94620-32211 08/24/20-09/23/20	Utility - General	543001-53901	\$257.00
001	DD00160	10/08/20	FPL	09232020-03218 ACH	ACCT# 01784-03218 08/24/20-09/23/20	Utility - General	543001-53901	\$56.35
001	DD00161	10/08/20	FPL	09232020-93219 ACH	ACCT# 25921-93219 08/24/20-09/23/20	Utility - General	543001-53901	\$44.56
001	DD00162	10/08/20	FPL	09232020-28333 ACH	ACCT# 36126-28333 08/24/20-09/23/20	Utility - General	543001-53901	\$515.40
001	DD00163	10/08/20	FPL	09232020-90214 ACH	ACCT# 65998-90214 08/24/20-09/23/20	Utility - General	543001-53901	\$77.26
001	DD00164	10/08/20	FPL	09232020-88335 ACH	ACCT# 87070-88335 08/24/20-09/23/20	Utility - General	543001-53901	\$1,183.87
001	DD00165	10/08/20	FPL	09232020-29333 ACH	ACCT# 90419-29333 08/24/20-09/23/20	Utility - General	543001-53901	\$74.52
001	DD00166	10/08/20	FPL	09232020-74219 ACH	ACCT# 89079-74219 08/24/20-09/23/20	Utility - General	543001-53901	\$280.77
001	DD00167	10/08/20	FPL	09232020-85535 ACH	ACCT# 92945-85535 08/24/20-09/23/20	Utility - General	543001-53901	\$57.26
001	DD00168	10/08/20	FPL	09232020-59344 ACH	ACCT# 96809-59344 08/24/20-09/23/20	Utility - General	543001-53901	\$52.83
001	DD00169	10/23/20	PAUL J. FALDUTO, JR	PAYROLL	October 23, 2020 Payroll Posting			\$184.70
001	DD00170	10/23/20	BRIAN R. BITGOOD	PAYROLL	October 23, 2020 Payroll Posting			\$184.70
001	DD00171	10/23/20	KENT D. WEEKS	PAYROLL	October 23, 2020 Payroll Posting			\$184.70
001	2576	10/23/20	EDWARD A. CAREY	PAYROLL	October 23, 2020 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$93,886.21</b>

**IRRIGATION FUND - 002**

002	2545	10/01/20	ENVIRO WATER UTILITIES LLC	911	REPLACE PUMP CONTROL BOX AT PUMP 7 & FIELD TEST	R&M-Pumps	546138-53901	\$1,277.59
002	2582	10/29/20	MAINSCAPE	1250792	IRRIGATION SERVICE 09/20	Sept repairs	546041-53901	\$5,185.27
<b>Fund Total</b>								<b>\$6,462.86</b>

**SERIES 2020 DEBT SERVICE FUND - 203**

203	2561	10/15/20	HERITAGE OAK PARK	10122020-SERIES 2020 A	XFER TO REVENUE-INTEREST SERIES 2020 BOND	Due From Other Funds	131000	\$871.01
<b>Fund Total</b>								<b>\$871.01</b>

<b>Total Checks Paid</b>	<b>\$101,220.08</b>
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## **Sixth Order of Business**

**6A.**

**Egan, Michelle**

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**From:** Ed Carey <hopcdd2@outlook.com>  
**Sent:** Thursday, November 5, 2020 11:53 AM  
**To:** Egan, Michelle; Koncar, Robert  
**Subject:** CDD Seat #3

Hi Michelle; I, Edward Carey, am submitting my name for consideration for the recently opened position of Seat #3 on the H.O.P.C.D.D. Board.

My qualifications are: 10+ year owner in Heritage Oak Park; registered Voter in Precinct 54.1; 2 years' service on HOPCA Board of Directors (one as Treasurer and one as President); 15 years' service as Treasurer and President of our Condominium Board in Norton, Massachusetts; I am a graduate Electrical Engineer; I worked as a Plant & Facilities engineer for 35+years; and, of course, between November 2016 and October 2020, I was a member of the Heritage Oak Park CDD occupying Seat #2.

I would like to rejoin the Board to assist the Supervisors with the major improvement projects recently begun. The benefit of my continuing on the Board is that I am familiar with the preliminary work which has been going on this year in preparation for the execution of the projects. As always, my engineering abilities will continue to be an asset to the Board. Please consider me for this position on the Board.

Thank you;

Edward A. Carey

**WARNING:** This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

9/17/2020

To: CDD Board of Directors, Brian Bitgood, Chair

Fr: Joyce Powell, resident Heritage Oak Park

Re: Board vacancy

A handwritten signature in black ink, appearing to read "Joyce Powell", with a long, sweeping horizontal line extending to the right.

Enclosed please find 6 copies of my resume' for your information in selecting a community member to fill the vacancy on the CDD Board.

I am interested in serving on the Board as my extensive background in organizations may be useful in providing assistance to our community. I have served on several educational boards in both appointed and elected positions and on a community Zoning committee (many, many years ago).

I have read the recent CDD minutes and budget and understand the nature of budgets, appropriations, and rules of meeting procedure. I attended the September meeting and appreciate the time and effort that goes into the Board process and am thankful that individuals are willing to spend the time and effort it takes to represent our community and the many needs of our residents.

Although I am a new resident in the Heritage Oak Park community – we bought in December 2019 and moved here in January 2020- I love living here and look forward to helping out in any way possible. We were able to attend the Monday morning coffee, the Disaster Preparedness day, and the Fashion Show and thoroughly enjoyed those activities. And then – COVID-19 and stay at home but hopefully, eventually we will learn a new normal and be able to offer amenities to our residents when it is safe.

Again, thank you for your work for the betterment of all of us and I look forward to your consideration of my willingness to serve on the Board.

**Joyce Powell 1250 White Oak Trail, Port Charlotte, FL 33948 cell- 202-553-2665**



### **Educational background:**

1973-Bachelor of Arts – Elementary Education & Special Education certificate, Rowan University, Glassboro, NJ, Elementary K-5 & High School US History 1 & 2, Reading, Computer Science, and more

1980 – Master of Arts– Urban Educ. & Community Affairs, William Paterson University, Paterson, NJ

### **Work history:**

1973-2015 – special education teacher, K-12, High School Dept. Chair Special Education, Vineland, NJ

1999-2002 - Secretary/treasurer New Jersey Education Association, responsible for \$120 million dollar budget, Trenton, NJ

2002-2006 - Vice-president, New Jersey Education Association, responsible as host of Classroom Close-Up NJ, a 20 week public television show featuring NJ public schools, Trenton NJ

2006-2009 – President, New Jersey Education Association, responsible for advocating for 200,000 members and 4 million NJ public school students and lobbying with the state legislature for funding, health insurance, pensions and public schools. Trenton, NJ

2009-2015 - elected to the National Education Association's Executive committee. 1 of 6 members elected at a 10,000 member convention to advocate for public education and provided training for NEA's 2.5 million members both in the US and abroad, Washington, DC

2010-current – founded the non-profit, NJ Center for Teaching and Learning which provides Math and Science programs for students K-12 and provides certification for Science teachers (primarily Physics teachers). Our programs are in over 100 NJ schools and we have trained 175 Physics teachers in the US, South America and the Gambia. I help to raise about two million dollars per year for the Center as the only and current Chair of the Board of Directors and oversee an Executive Director and 9-12 employees. All of my work is done virtually – we have ZOOM meetings quarterly. See [Nictl.org](http://Nictl.org) for more info.

### **Recognition & Awards:** many and here are some highlights:

- 1982 – Vineland High School South Teacher of the Year
- 2008 – Co-host of NJ Hall of Fame founding event with Governor Jon Corzine
- 2010 – Listed as one of New Jersey's most influential citizens
- 2013- Education & Scholarship Award from the 17<sup>th</sup> Annual Hope Black & White Gala
- 2013 – NJEA Award for Excellence in Public Education
- Inducted in Bridgeton High School Hall of Fame & Cumberland County College Hall of Fame

2016-2018 President Charlotte County Retired Educators Association

2018-2020 President GFWC Woman's Club of Charlotte County (501-c-3 org to help the community)

**Retired** -2017, moved to Florida -2011 (part-time) and became full time in 2015, like to read, have traveled extensively US, Europe & South Africa plus 14 cruises. Interested in helping our community.



**Ronald L. Watson**  
**19385 Water Oak Drive #102**  
**Port Charlotte, FL 33948**  
**Cell: 863-444-0577**  
**Email: randbwsc4@gmail.com**

**EXPERIENCE:**

**Piano Technician** (self-employed) - October 1989 to April 2018

Managed and operated a small business maintaining, tuning, repairing, and rebuilding acoustic pianos.

**Aviation Consultant** - November 2007 to February 2012

Develop administrative and accounting processes to assure compliance with FAA regulations policies and procedures for A1 Aero Services, Charlotte County Airport, Punta Gorda, Florida

**Moonstar Aviation Services, Inc.** - July 2000 to May 2007

President and owner of small business established to manage and broker aircraft and provide general aviation management services.

**Aero Precision** - July 2000 to May 2003

Administrative Coordinator responsible for establishing and coordinating administrative policies, scheduling proper maintenance intervals for aircraft, creating and refining bookkeeping procedures. Assured general administrative flow for a medium sized flight and maintenance center.

**Pro Aero, Inc.** - July 1996 to June 1997

Temporary Director of Operations responsible for coordinating and establishing administrative and operational policies, supervision of employees, federal, state, and local record keeping. Streamlined procedures, records, and bookkeeping for full service fixed-base operator at Butler County Regional Airport, Hamilton, Ohio. Also assisted as airport manager in the absence of the appointed manager.

**Philadelphia Fire Department** - August 1974 to October 1988 (Retired)

Firefighter/Paramedic - Duties included fire suppression and prevention activities; rendering emergency medical aid and related public safety activities. EMS incorporated basic and advanced life support practices and skills prescribed by Federal and State Departments of Transportation in conjunction with the Philadelphia Emergency Medical Services Council.

**Special duties, assignments and responsibilities:**

1. Designated preceptor responsible for field evaluations, familiarization, monitoring and final reporting and recommendations on the progress of newly trained paramedics.
2. Designated EMT instructor, Philadelphia Fire Academy.

3. EMT skills evaluator, National Institute of Emergency Care and Philadelphia Emergency Medical Training Institute.
4. Emergency Medical Services Officer Philadelphia Fire Department - responsible for:
  - a. Planning, development, implementation of policies and procedures, and instruction within the EMS Division of the Fire Department.
  - b. Supervision and training of 48 men in 11 ALS and 13 BLS rescue units, maintaining proper personnel levels during the shift.
  - c. Supervised fire rescue units during special activities including the Bicentennial, Papal, Presidential, and other V.I.P. visitations, and major sporting events.
  - d. Triage Officer and Medical Transport Coordinator during disasters or other major incidents involving Fire Department activities.

**United States Navy and Navy Reserve - August 1968 to January 1974**

Radioman Second Class (E-5) upon separation from active duty with American Service Medal and Good Conduct Medal. Honorable discharges from both Navy and Air Force after completion of reserve enlistments.

One year in basic training and Naval Communication Schools. Two years service at Naval Communications Station, Naval Air Station, Bermuda. Duties included all facets of naval communications, computer communications, and minor relay communications to other commands based on the island. Supervision and training of incoming personnel in these activities during my last year at this location.

One year service on USS SPRINGFIELD CLG-7. Same duties as above, plus selection as Assistant to the Chief of Staff for Communications, Sixth Fleet. I assisted in the development of communication plans, systems, and operational procedures for the entire Sixth Fleet (Mediterranean Sea Fleet, and portions of the Eastern Atlantic).

**United States Air Force Reserve - January 1974 to November 1983**

Communications Staff Sergeant United States Airforce Reserve performing similar duties as described above.

**EDUCATION:**

<b>Civil:</b>	Elmhurst High School, Fort Wayne, Indiana - May 1968 - Industrial Arts, Music, English Philadelphia Community College, Philadelphia, Pennsylvania - Business
<b>Military:</b>	Basic Electricity and Electronics School Radioman Class "A" School Digital Subscribers Terminal Equipment Operations (72F)
<b>Specialized:</b>	<u>Fire Service Technology and Tactics Philadelphia Fire Academy</u> <u>Emergency Medical Technician Levels I &amp; II</u> <u>EMT Paramedic Level I &amp; II (Upgrade Training)</u> <u>Basic Trauma Life Support</u> <u>Advanced Cardiac Life Support</u>
<b>Other:</b>	<u>Private Pilot, and Basic Ground Instructor Certificates</u>



Licensed Real Estate Representative Pennsylvania

Certified Official through Level III

USA Hockey, Inc. Colorado Springs, CO

All levels of play as both lead and line official from 1976 to 2005

**Volunteer Experience:**

1989-1991	Board of Directors, Deep Creek Civic Association
1990-1991	Board of Directors, Coach, Suncoast Youth Hockey Association
1991-1992	Vice President Tampa Bay Junior Lightning Hockey Club, Inc.
1991-1992	Board of Directors Section 20 Property Owner's Association, Inc.
1992-1995	Vice President Section 20 Property Owner's Association, Inc.
1992-1994	Vice President Church Council, Christ the King Lutheran Church
2001-2002	Vice Chairman, Board of Directors, Breath of Life Crisis Pregnancy Center
2002-2004	President, Desoto County Camp, Gideons International
2010-2014	Chairman Arcadia Airport Advisory Committee, Arcadia, FL X06
2017-2018	President, Waterside Club IV Condominium Board of Directors.

LINDA APIGO  
1242 GREEN OAK TRAIL  
PT. CHARLOTTE, FL.

MARRIED TO MARVIN APIGO  
3 CHILDREN - 4 GRAND CHILDREN

LIVED ON MARSENS ISLAND, MI. FOR 30 YEARS.  
BOUGHT IN HOP IN 1999. BECAME A FULL  
TIME RESIDENT IN 2007.

WORKED AT GENERAL MOTORS FOR 7 YEARS.  
WORKED FOR INSURANCE AGENCY FOR 12 YEARS.

I HAVE SEEN MANY CHANGES IN THE PARK.  
MANY NEW FACES AND MANY NEW IDEAS.

I HAVE BEEN TO MOST HOP MEETINGS AND  
CDD MEETINGS. I AM NOW HOPING TO  
WORK WITH THE BOARD TO CONTINUE THE  
GOOD WORK THAT HAS BEEN DONE!

THANK YOU

LINDA APIGO

## **Seventh Order of Business**

**7A.**

**RESOLUTION 2021-02**

**A RESOLUTION DESIGNATING OFFICERS OF  
HERITAGE OAK PARK  
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of Heritage Oak Park Community Development District at a regular business meeting following the General Election held on November 3, 2020 desires to appoint the below recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Robert Koncar</u>	Secretary
<u>Alan Baldwin</u>	Treasurer
<u>Stephen Bloom</u>	Assistant Treasurer
_____	Assistant Secretary(s)
_____	
_____	

PASSED AND ADOPTED THIS, 19<sup>th</sup> DAY OF NOVEMBER 2020.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

# **Eighth Order of Business**

**8Ci.**

November 10, 2020

Board of Supervisors  
*Heritage Oak Park Community Development District*  
210 N. University Drive, Suite 702  
Coral Springs, FL 33071

The following represents our understanding of the services we will provide *Heritage Oak Park Community Development District*.

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of *Heritage Oak Park Community Development District*, as of September 30, 2020, and for the year then ended and the related notes to the financial statements, which collectively comprise *Heritage Oak Park Community Development District's* basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

#### Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards.



In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of *Heritage Oak Park Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of the audit, we will assist preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have accepted responsibility for them.

With respect to any nonattest services we perform, such as drafting the financial statements, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The engagement is limited to the drafting of financial statements as previously outlined. Our firm, at its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

### Reporting

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

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

### Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in January 2021 and the audit reports and all corresponding reports will be issued no later than June 30, 2021.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDirmit Davis, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be \$4,000 for the year ended September 30, 2020 (\$4,000 for the year ended September 30, 2021 and \$4,000 for the year ended September 30, 2022), inclusive of all costs and out-of-pocket expenses, unless the scope of the engagement is changed; the assistance that *Heritage Oak Park Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of one (1) year, unless terminated earlier in accordance with this Agreement. This agreement may be renewed for one additional year subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use *Heritage Oak Park Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

#### **Public Records**

Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is INFRAMARK ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 954-753-5841, SANDRA.DEMARCO@INFRAMARK.COM, OR AT 210 N. UNIVERSITY DRIVE, SUITE 702, CORAL SPRINGS, FL 33071.**

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

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

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*McDirmit Davis*

McDirmit Davis, LLC  
Orlando, FL

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Heritage Oak Park Community Development District

Acknowledged and agreed on behalf of Heritage Oak Park Community Development District by:

\_\_\_\_\_  
Title:\_\_\_\_\_



**PRIDA, GUIDA & PEREZ, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS  
1106 N. FRANKLIN STREET  
TAMPA, FLORIDA 33602  
TELEPHONE: (813) 226-6091  
FAX: (813) 229-7754

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

August 21, 2020

To the Owners of McDirmit Davis, LLC  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC (the firm), in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

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

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis, LLC has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

**8Cii.**

BUDGET AMENDMENT RESOLUTION 2021-01

**A BUDGET AMENDMENT AMENDING THE HERITAGE OAK  
PARK COMMUNITY DEVELOPMENT DISTRICT GENERAL  
FUND BUDGETS FOR FISCAL YEAR 2020**

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the “Board”, of Heritage Oak Park Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget and a Irrigation Fund Budget, hereinafter referred to as the “Funds” for Fiscal Year 2020, and

**WHEREAS**, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

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

1. The Funds are hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 19th day of November, 2020 and be reflected in the monthly and Fiscal Year End 9/30/2020 Financial Statements and Audit Report of the District.

**Heritage Oak Park  
Community Development District**

By: \_\_\_\_\_  
Brian Bitgood, Chairman

Attest:

By: \_\_\_\_\_  
Robert Koncar, Secretary

**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>					
Interest - Investments	\$ 5,024	\$ -	\$ 5,024	\$ 1,357	\$ (3,667)
Interlocal Agreement	3,000	-	3,000	3,000	-
Room Rentals	500	-	500	2,949	2,449
Recreational Activity Fees	50,500	-	50,500	31,238	(19,262)
Special Assmnts- Tax Collector	936,047	-	936,047	936,042	(5)
Special Assmnts- Discounts	(37,442)	-	(37,442)	(34,100)	3,342
Other Miscellaneous Revenues	3,800	-	3,800	2,523	(1,277)
Gate Bar Code/Remotes	1,000	-	1,000	674	(326)
Access Cards	600	-	600	246	(354)
Insurance Reimbursements	-	-	-	28,275	28,275
<b>TOTAL REVENUES</b>	<b>963,029</b>	<b>-</b>	<b>963,029</b>	<b>972,204</b>	<b>9,175</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	12,000	-	12,000	10,800	1,200
FICA Taxes	918	-	918	826	92
ProfServ-Engineering	3,000	21,000	24,000	23,853	147
ProfServ-Legal Services	4,000	-	4,000	9,869	(5,869)
ProfServ-Mgmt Consulting Serv	63,637	-	63,637	63,637	-
ProfServ-Special Assessment	10,788	-	10,788	10,788	-
Auditing Services	5,750	-	5,750	5,700	50
Communication/Freight - Gen'l	900	-	900	1,422	(522)
Insurance - General Liability	9,199	-	9,199	9,851	(652)
R&M-ADA Compliance	3,065	-	3,065	3,264	(199)
Legal Advertising	1,100	-	1,100	3,378	(2,278)
Miscellaneous Services	1,200	-	1,200	195	1,005
Misc-Bank Charges	2,400	-	2,400	1,532	868
Misc-Assessmnt Collection Cost	18,720	-	18,720	5,753	12,967
Office Supplies	360	-	360	15	345
Annual District Filing Fee	175	-	175	175	-
<b>Total Administration</b>	<b>137,212</b>	<b>21,000</b>	<b>158,212</b>	<b>151,058</b>	<b>7,154</b>
<b>Other Public Safety</b>					
R&M-Gate	2,500	-	2,500	4,917	(2,417)
R&M-Gatehouse	1,200	-	1,200	18	1,182
R&M-Security Cameras	2,000	-	2,000	969	1,031
<b>Total Other Public Safety</b>	<b>5,700</b>	<b>-</b>	<b>5,700</b>	<b>5,904</b>	<b>(204)</b>



**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Field</u></b>					
Contracts-Mgmt Services	117,483	-	117,483	117,483	-
Contracts-Lake and Wetland	6,120	-	6,120	6,120	-
Contracts-Landscape	86,515	-	86,515	86,515	-
Contracts-Irrigation	49,500	-	49,500	45,900	3,600
Utility - General	38,400	-	38,400	38,027	373
Utility - Water & Sewer	9,000	-	9,000	8,795	205
Insurance - General Liability	30,000	-	30,000	33,606	(3,606)
R&M-Drainage	10,000	-	10,000	5,370	4,630
R&M-Entry Feature	5,000	-	5,000	2,500	2,500
R&M-Irrigation	72,800	50,000	122,800	119,559	3,241
R&M-Lake	22,100	-	22,100	20,687	1,413
R&M-Plant Replacement	3,500	-	3,500	5,762	(2,262)
R&M-Trees and Trimming	6,000	-	6,000	4,860	1,140
R&M-Pumps	2,160	8,500	10,660	10,404	256
Misc-Special Projects	10,930	-	10,930	9,230	1,700
Misc-Hurricane Expense	5,000	(5,000)	-	-	-
Misc-Contingency	5,000	-	5,000	4,866	134
Capital Outlay	10,000	15,000	25,000	23,573	1,427
<b>Total Field</b>	<b>489,508</b>	<b>68,500</b>	<b>558,008</b>	<b>543,257</b>	<b>14,751</b>
<b><u>Road and Street Facilities</u></b>					
R&M-Parking Lots	500	-	500	-	500
R&M-Roads & Alleyways	4,000	-	4,000	1,971	2,029
R&M-Sidewalks	4,000	-	4,000	380	3,620
R&M-Streetlights	5,000	-	5,000	1,673	3,327
Misc-Contingency	3,000	(3,000)	-	-	-
Cap Outlay - Sidewalk Impr	10,000	(10,000)	-	-	-
Cap Outlay - Streetlight Impr	5,000	(5,000)	-	-	-
Reserve - Roads & Streetlights	5,369	48,000	53,369	52,485	884
<b>Total Road and Street Facilities</b>	<b>36,869</b>	<b>30,000</b>	<b>66,869</b>	<b>56,509</b>	<b>10,360</b>
<b><u>Parks and Recreation - General</u></b>					
Contracts-Mgmt Services	72,807	-	72,807	72,807	-
Contracts-Janitorial Services	18,960	-	18,960	18,960	-
Contracts-Pools	10,800	-	10,800	10,800	-
Contracts-Pest Control	1,100	-	1,100	1,048	52
Communication - Telephone	8,100	-	8,100	8,142	(42)
R&M-Clubhouse	58,935	15,000	73,935	67,793	6,142
R&M-Parks	12,000	-	12,000	12,253	(253)
R&M-Pools	6,000	-	6,000	6,872	(872)
R&M - Tennis Courts	2,500	-	2,500	832	1,668

**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Miscellaneous Services	2,400	-	2,400	2,467	(67)
Misc-Holiday Decor	750	-	750	491	259
Misc-Cable TV Expenses	1,028	-	1,028	3,097	(2,069)
Office Supplies	2,160	-	2,160	3,547	(1,387)
Op Supplies - General	2,700	-	2,700	3,058	(358)
Cap Outlay - Equipment	8,000	-	8,000	1,091	6,909
Cap Outlay-Clubhouse	27,500	-	27,500	30,520	(3,020)
Reserve - Roof	5,000	-	5,000	5,000	-
Reserve - Swimming Pools	2,500	-	2,500	-	2,500
<b>Total Parks and Recreation - General</b>	<b>243,240</b>	<b>15,000</b>	<b>258,240</b>	<b>248,778</b>	<b>9,462</b>
<b><u>Special Recreation Facilities</u></b>					
Miscellaneous Services	4,500	-	4,500	1,087	3,413
Misc-Event Expense	21,000	-	21,000	16,092	4,908
Misc-Social Committee	24,000	-	24,000	16,609	7,391
Misc-Trips and Tours	500	-	500	-	500
Office Supplies	500	-	500	386	114
<b>Total Special Recreation Facilities</b>	<b>50,500</b>	<b>-</b>	<b>50,500</b>	<b>34,174</b>	<b>16,326</b>
<b>TOTAL EXPENDITURES</b>	<b>963,029</b>	<b>134,500</b>	<b>1,097,529</b>	<b>1,039,680</b>	<b>57,849</b>
Excess (deficiency) of revenues					
Over (under) expenditures	-	(134,500)	(134,500)	(67,476)	67,024
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Interfund Transfer - In	-	-	-	13,869	13,869
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,869</b>	<b>13,869</b>
Net change in fund balance	-	(134,500)	(134,500)	(53,607)	80,893
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>406,791</b>	<b>-</b>	<b>406,791</b>	<b>406,791</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 406,791</b>	<b>\$ (134,500)</b>	<b>\$ 272,291</b>	<b>\$ 353,184</b>	<b>\$ 80,893</b>

**8Ciii.**

**HERITAGE OAK PARK  
COMMUNITY DEVELOPMENT DISTRICT**

**Motion: Assigning Fund Balance as of 09/30/2020**

The Board hereby assigns the FY 2020 Reserves as follows:

**General Fund**

Operating Reserve	\$120,817
Reserve – Arbor	\$ 2,500
Reserve – Roads & Streetlights	\$ 98,550
Reserve – Roof	\$ 85,000
Reserve – Swimming Pool	\$ 28,975