

**HERITAGE OAK PARK
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE FOR THE
JANUARY 26, 2023
REGULAR MEETING**

Board of Supervisors
Heritage Oak Park Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of the Heritage Oak Park Community Development District will be held **Thursday, January 26, 2023 at 10:00 a.m.**, at 19520 Heritage Oak Boulevard, Port Charlotte, FL. 33948. Following is the advanced agenda:

Revised Agenda
Thursday, January 26, 2023

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Approval of Agenda
4. Audience Comments on Agenda Items
5. Comments from the Chairman
6. Approval of Consent Agenda
 - A. Approval of the Minutes of the December 14, 2022 Meeting
 - B. Financials and Check Register for December 31, 2022
7. Update on Hurricane Ian Cleanup
8. New Business
9. Supervisor Requests
10. Audience Comments
11. 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.

Next meeting February 16, 2023

Sincerely,
Bob Koncar
District Manager

Sixth Order of Business

6A

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

The regular meeting of the Board of Supervisors of the Heritage Oak Park Community Development District was held Wednesday, December 14, 2022 and called to order at 10:03 a.m. at 19520 Heritage Oak Boulevard, Port Charlotte, Florida 33948.

Present and constituting a quorum were:

Paul Falduto, Jr.	Chairman
Steve Horsman	Vice Chairman
Brian Bitgood	Assistant Secretary
Jeanne Teter	Assistant Secretary
Carmen Russo	Assistant Secretary

Also present were:

Robert Koncar	District Manager, Inframark
Michelle Egan	Project Manager, Inframark
Jackie Wells	Activities Coordinator, Inframark

Following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Falduto called the meeting to order, and Mr. Koncar called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Approval of Agenda

Mr. Falduto requested the following amendments to the agenda:

- *Selection of Officers* should be placed before *Audience Comments*.
- *New Business* should be added with an item titled, *Purchase of a New ATV for the CDD, and Disposal of the Current Utility Vehicle for the Maintenance Person*.

On MOTION by Mr. Horsman, seconded by Ms. Teter, with all in favor, the agenda was approved as amended.

FOURTH ORDER OF BUSINESS

Selection of Officers

- Mr. Koncar commented the Board may continue the current slate of officers and appoint a Vice Chairperson or choose new appointees.
- The floor was opened for the Board to appoint a Chairperson.

Mr. Horsman MOVED to nominate Mr. Paul Falduto to continue serving as Chairman, and Mr. Bitgood seconded the nomination.

There being no further nominations,

On MOTION by Ms. Teter, seconded by Mr. Horsman, with all in favor, nominations for appointment of a Chairperson were closed. With all in favor, Mr. Falduto was appointed to continue serving as Chairman.

Mr. Falduto MOVED to nominate Mr. Steve Horsman to serve as Vice Chairman, and Mr. Bitgood seconded the nomination.

There being no further nominations,

On MOTION by Ms. Teter, seconded by Mr. Falduto, with all in favor, nominations for appointment of a Vice Chairperson were closed.

On MOTION by Mr. Falduto, seconded by Mr. Bitgood, with all in favor, Mr. Horsman was appointed to serve as Vice Chairman.

On MOTION by Mr. Horsman, seconded by Mr. Falduto, with all in favor, Supervisors Teter, Bitgood and Russo were appointed to serve as Assistant Secretaries.

FIFTH ORDER OF BUSINESS

Audience Comments on Agenda Items

Ms. Egan received the following questions regarding agenda items from audience members:

- Ms. Cathy Ball asked, *What is necessary to re-open the pool?*

- Ms. Jane Grace asked, *Why can't outside areas like the bocci, tennis and shuffleboard courts be prioritized without waiting for the lodge to be complete?*
- She also asked, *Can the pool be made available safely as soon as possible?*
- Mr. John Patterson asked, *Is there any way a group of volunteers can make repairs in order to open the HOP facility?*
- Ms. Karen Johnson asked about the steps to getting the pool open and expressed concern regarding general property issues resulting from the storm.
- Ms. Grace A. asked about communication with residents.

Ms. Egan responded to these questions.

- The CDD must be compliant with the County and State to reopen the pool. The fence area needs to be repaired. The proposal has been sent to the adjuster for review.
- Currently, the main walkway to access to the pool cannot be used, as the pavilion is leaning and deemed unsafe.
- The priority is to get the lodge repaired, after which the restrooms, fitness room and shower areas need to be repaired.
- Temporary fencing needs to be installed around the pool.
- The tennis courts cannot be opened due to the condition of the fence. A quote to repair it has been submitted.
- Residents cannot assist with repairs, as it is unsafe.
- Debris needs to be removed from the grass area behind the lodge.

Mr. Koncar addressed the pool situation.

- The District is responsible to ensure the community is safe and protected from any liability. The District's attorney has advised not to open any facilities, as it cannot be done safely. The insurance adjuster and a structural engineer have been on site, quotes have been received for all repairs and submitted to the insurance company. Mr. Koncar is awaiting an update from the insurance company.
- The District Attorney will be on site today to review the situation and determine whether anything can be done in the interim.
- A resident inquired about getting the bocci area open in January.

SIXTH ORDER OF BUSINESS**Comments from the Chairman**

Mr. Falduto provided the following comments:

- He thanked former Supervisors Kent Weeks and Ed Carey for their service to the District.
- He welcomed the new Supervisors, Jeanne Teter and Carmen Russo to the Board.
- He thanked staff for their diligent service to the District, especially since the Hurricane.
- HOPCA has done a great job with debris removal.
- The adjusters and FEMA have not made payment for any debris removal.
- Staff and the Board are doing everything possible to have all necessary repairs made.
- All facilities will be open as soon as possible when it is legally safe to do so.

SEVENTH ORDER OF BUSINESS**Approval of Consent Agenda**

- A. Approval of the Minutes of the September 15, 2022 and October 20, 2022 Meetings**
- B. Financials and Check Register for November 30, 2022**
- C. Motion to Assign Fund Balance as of September 30, 2022**
- D. Ratification of Engagement Letter with Grau & Associates for Fiscal Year 2022 Financial Audit**

Mr. Falduto requested any additions, corrections or deletions to the items listed under the Consent Agenda.

Mr. Horsman MOVED to approve the Consent Agenda, with the items as listed above, and Mr. Bitgood seconded the motion.

- Mr. Bitgood noted that funds are being allocated to the *Arbor Fund*, which no longer exists. Mr. Koncar suggested the funds may be reallocated to *Unassigned Fund Balance*. This will be discussed at the next meeting.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

EIGHTH ORDER OF BUSINESS**Update on Hurricane Ian Cleanup**

Mr. Koncar and Ms. Egan led this discussion.

- The parking lot is cleaned up.
- The area behind the lodge needs to be taken care of.
- Ms. Egan is confident funds will be received from FEMA, but she cannot guarantee the amount.
- Approximately \$266,000 was spent to clean up the CDD areas and for parking lot removal. Ms. Egan will let everyone know when she receives confirmation as to how much will be reimbursed to the District. The FEMA representative was confident that some funds will be reimbursed. CDD staff has done everything possible to obtain a full reimbursement. All forms were filled in and processed.
- Staff is in the process of going through the irrigation controllers and pumps to determine which items require repairs. Each zone will be checked, and necessary repairs will be made.

NINTH ORDER OF BUSINESS**New Business****A. Purchase of a New ATV for the CDD, and Disposal of the Current Utility Vehicle for the Maintenance Person**

- Mr. Falduto requested a motion in an amount not to exceed \$13,000 to purchase a used 2016 Polaris ATV and additional equipment to make it usable for the Park, and to dispose of the current utility vehicle.
- Mr. Koncar noted the Board also must declare the current vehicle as surplus in order to be able to dispose of it.

Mr. Horsman MOVED to approve purchase of a used 2016 ATV for the CDD Maintenance Person in an amount not to exceed \$13,000, with current vehicle to be declared as surplus for the purpose of disposing it, and Mr. Bitgood seconded the motion.

- The current vehicle is a golf cart, which, as a result of the hurricane, was not sufficient for use. Debris could not be removed with this vehicle. It has a 400 lb. weight limit.
- The new vehicle has an 800 lb. capacity, as well as a 2,500 lb. towing capacity. It is a four-wheel drive vehicle and can go over any debris on the road.
- The vehicle can enable the maintenance person to power wash any areas.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

TENTH ORDER OF BUSINESS

Supervisor Requests

- Mr. Horsman discussed staff bonuses.

On MOTION by Mr. Horsman, seconded by Mr. Bitgood, with all in favor, holiday bonuses for Ms. Michelle Egan in the amount of \$1,000, Mr. David Vanzile in the amount of \$750 and Ms. Jackie Wells in the amount of \$600, were approved.

- Mr. Russo expressed concern regarding the debris at the back wall. The quote for the repair was sent to the adjuster.
- Ms. Teter was concerned about the bocci court, which was addressed during the meeting.
- Mr. Horsman wished everyone a Merry Christmas and Happy New Year.
- Mr. Falduto is hoping to report better information at the next meeting. He gave kudos to the residents in support of staff, especially with the hurricane.

TWELFTH ORDER OF BUSINESS

Audience Comments

Ms. Egan received the following questions from audience members:

- Mr. Roger Rio inquired about the courts and pool which were addressed. The grassy areas behind the lodge have been marked off because there is a lot of debris which has not been picked up yet, and it poses a safety hazard. Staff is in the process of getting this area cleaned up.
- A meeting summary will be sent.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Bitgood, seconded by Mr. Horsman, with all in favor, the meeting was adjourned.

Robert Koncar
Secretary

Paul Falduto, Jr.
Chairman

6B.

HERITAGE OAK PARK
Community Development District

Financial Report

December 31, 2022

Prepared by



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	Page 2 - 4
Debt Service Fund	Page 5
Capital Projects Fund	Page 6
Notes to the Financials	Page 7 - 8

SUPPORTING SCHEDULES

Non-Ad Valorem Special Assessment Report	Page 9
Activities Report	Page 10
Cash & Investment Report	Page 11
Bank Reconciliations	Page 12 - 13
Check Register by Fund	Page 14

HERITAGE OAK PARK
Community Development District

Financial Statements

(Unaudited)

December 31, 2022

Balance Sheet
December 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2020 DEBT SERVICE FUND	SERIES 2020 CAPITAL PROJECTS FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 1,444,179	\$ -	\$ -	\$ 1,444,179
Cash On Hand/Petty Cash	200	-	-	200
Accounts Receivable - Other	487	-	-	487
Allow -Doubtful Accounts	(1,328)	-	-	(1,328)
Assessments Receivable	1,328	-	-	1,328
Due From Other Gov'tl Units	8,570	-	-	8,570
Due From Other Funds	-	145,984	-	145,984
Investments:				
Money Market Account	52,349	-	-	52,349
Construction Fund	-	-	67,649	67,649
Reserve Fund	-	19,789	-	19,789
Revenue Fund	-	144,338	-	144,338
Prepaid Items	6,154	-	-	6,154
Deposits	8,200	-	-	8,200
TOTAL ASSETS	\$ 1,520,139	\$ 310,111	\$ 67,649	\$ 1,897,899
LIABILITIES				
Accounts Payable	\$ 36,134	\$ -	\$ -	\$ 36,134
Due To Other Funds	145,984	-	-	145,984
TOTAL LIABILITIES	182,118	-	-	182,118
FUND BALANCES				
Nonspendable:				
Prepaid Items	6,154	-	-	6,154
Deposits	8,200	-	-	8,200
Restricted for:				
Debt Service	-	310,111	-	310,111
Capital Projects	-	-	67,649	67,649
Assigned to:				
Operating Reserves	238,806	-	-	238,806
Reserves - Arbor	2,500	-	-	2,500
Reserves -Roads & Streetlights	195,496	-	-	195,496
Reserves - Roof	135,000	-	-	135,000
Reserves - Swimming Pools	26,239	-	-	26,239
Unassigned:	725,626	-	-	725,626
TOTAL FUND BALANCES	\$ 1,338,021	\$ 310,111	\$ 67,649	\$ 1,715,781
TOTAL LIABILITIES & FUND BALANCES	\$ 1,520,139	\$ 310,111	\$ 67,649	\$ 1,897,899

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-22 BUDGET	DEC-22 ACTUAL
REVENUES							
Interest - Investments	\$ 4,800	\$ 1,200	\$ 621	\$ (579)	12.94%	\$ 400	\$ 274
Interlocal Agreement	3,000	750	750	-	25.00%	-	-
Room Rentals	500	-	-	-	0.00%	-	-
Recreational Activity Fees	53,200	13,300	1,392	(11,908)	2.62%	4,433	-
Special Assmnts- Tax Collector	1,008,433	839,000	778,958	(60,042)	77.24%	565,000	695,297
Special Assmnts- Discounts	(40,337)	(36,560)	(30,561)	5,999	75.76%	(24,600)	(27,279)
Other Miscellaneous Revenues	3,800	3,800	7,500	3,700	197.37%	-	-
Gate Bar Code/Remotes	1,200	210	197	(13)	16.42%	-	-
Access Cards	600	25	23	(2)	3.83%	-	-
Insurance Reimbursements	-	-	100,000	100,000	0.00%	-	100,000
TOTAL REVENUES	1,035,196	821,725	858,880	37,155	82.97%	545,233	768,292
EXPENDITURES							
Administration							
P/R-Board of Supervisors	12,000	3,000	2,000	1,000	16.67%	1,000	1,000
FICA Taxes	918	230	153	77	16.67%	77	77
ProfServ-Engineering	10,000	2,500	220	2,280	2.20%	833	220
ProfServ-Legal Services	6,000	1,500	1,890	(390)	31.50%	500	1,120
ProfServ-Mgmt Consulting	69,540	17,385	17,385	-	25.00%	5,795	5,795
ProfServ-Special Assessment	11,788	11,788	11,788	-	100.00%	11,788	11,788
ProfServ-Trustee Fees	3,704	3,704	3,704	-	100.00%	-	-
Auditing Services	4,700	-	-	-	0.00%	-	-
Communication/Freight - Gen'l	1,500	375	217	158	14.47%	125	161
Insurance - General Liability	7,835	7,835	6,452	1,383	82.35%	-	-
R&M-ADA Compliance	1,553	1,553	1,553	-	100.00%	-	-
Legal Advertising	1,100	200	189	11	17.18%	-	-
Miscellaneous Services	3,000	750	25	725	0.83%	250	8
Misc-Bank Charges	2,400	-	-	-	0.00%	-	-
Misc-Assessment Collection Cost	20,169	16,780	14,968	1,812	74.21%	11,300	13,360
Office Supplies	360	-	-	-	0.00%	-	-
Annual District Filing Fee	175	175	175	-	100.00%	-	-
Total Administration	156,742	67,775	60,719	7,056	38.74%	31,668	33,529
Other Public Safety							
R&M-Gate	3,500	875	47	828	1.34%	-	-
R&M-Gatehouse	1,000	-	-	-	0.00%	-	-
R&M-Security Cameras	3,600	-	-	-	0.00%	-	-
Capital Outlay	1,500	-	-	-	0.00%	-	-
Total Other Public Safety	9,600	875	47	828	0.49%	-	-
Field							
Contracts-Mgmt Services	135,661	33,915	33,915	-	25.00%	11,305	11,305
Contracts-Lake and Wetland	6,120	1,530	1,530	-	25.00%	510	510
Contracts-Landscape	91,784	22,946	22,946	-	25.00%	7,649	7,649
Contracts-Irrigation	49,188	12,297	12,534	(237)	25.48%	4,099	4,178
Utility - General	45,600	11,400	5,268	6,132	11.55%	3,800	1,428
Utility - Water & Sewer	13,600	3,000	2,171	829	15.96%	1,000	721
Insurance - General Liability	36,895	36,895	27,543	9,352	74.65%	-	-
R&M-Drainage	15,000	370	370	-	2.47%	-	-
R&M-Entry Feature	7,500	-	-	-	0.00%	-	-
R&M-Irrigation	31,400	-	-	-	0.00%	2,617	-
R&M-Lake	21,750	2,500	2,443	57	11.23%	2,500	2,443
R&M-Plant Replacement	12,000	-	-	-	0.00%	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-22 BUDGET	DEC-22 ACTUAL
R&M-Trees and Trimming	12,500	-	-	-	0.00%	-	-
R&M-Pumps	2,160	-	-	-	0.00%	-	-
Misc-Special Projects	10,930	3,600	3,600	-	32.94%	-	-
Misc-Hurricane Expense	5,000	5,000	258,873	(253,873)	5177.46%	-	-
Misc-Contingency	10,040	7,800	8,033	(233)	80.01%	7,800	7,800
Capital Outlay	25,560	-	-	-	0.00%	-	-
Total Field	532,688	141,253	379,226	(237,973)	71.19%	41,280	36,034
<u>Road and Street Facilities</u>							
R&M-Parking Lots	1,000	-	-	-	0.00%	-	-
R&M-Roads & Alleyways	4,000	-	-	-	0.00%	-	-
R&M-Sidewalks	15,000	-	-	-	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	15,369	-	-	-	0.00%	-	-
Total Road and Street Facilities	63,369	-	-	-	0.00%	-	-
<u>Parks and Recreation - General</u>							
Contracts-Mgmt Services	35,613	8,903	8,903	-	25.00%	2,968	2,968
Contracts-Janitorial Services	18,960	4,740	-	4,740	0.00%	1,580	-
Contracts-Pools	11,134	2,783	2,784	(1)	25.00%	928	928
Contracts-Pest Control	1,100	1,100	1,058	42	96.18%	-	-
Communication - Telephone	8,580	2,145	1,828	317	21.31%	715	610
R&M-Clubhouse	50,000	12,500	1,532	10,968	3.06%	4,167	102
R&M-Parks	15,000	3,750	160	3,590	1.07%	1,250	-
R&M-Pools	4,500	1,125	1,139	(14)	25.31%	375	1,013
R&M-Tennis Courts	2,000	-	-	-	0.00%	-	-
Miscellaneous Services	2,400	600	39	561	1.63%	-	-
Holiday Decoration	750	-	-	-	0.00%	-	-
Misc-Cable TV Expenses	4,560	1,140	1,293	(153)	28.36%	380	431
Office Supplies	3,000	750	462	288	15.40%	250	50
Op Supplies - General	6,000	150	150	-	2.50%	-	-
Cap Outlay - Equipment	8,000	-	-	-	0.00%	-	-
Cap Outlay-Clubhouse	15,000	-	-	-	0.00%	-	-
Reserves- A/C	5,000	-	-	-	0.00%	-	-
Reserve - Roof	25,000	-	-	-	0.00%	-	-
Reserve - Swimming Pools	3,000	-	-	-	0.00%	-	-
Total Parks and Recreation - General	219,597	39,686	19,348	20,338	8.81%	12,613	6,102
<u>Special Recreation Facilities</u>							
Miscellaneous Services	4,500	1,125	131	994	2.91%	100	-
Misc-Event Expense	21,000	5,250	1,537	3,713	7.32%	1,750	300
Misc-Social Committee	26,700	6,675	98	6,577	0.37%	200	-
Misc-Trips and Tours	500	-	-	-	0.00%	-	-
Office Supplies	500	125	13	112	2.60%	30	-
Total Special Recreation Facilities	53,200	13,175	1,779	11,396	3.34%	2,080	300
TOTAL EXPENDITURES	1,035,196	262,764	461,119	(198,355)	44.54%	87,641	75,965

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-22 BUDGET	DEC-22 ACTUAL
Excess (deficiency) of revenues							
Over (under) expenditures	-	558,961	397,761	(161,200)	0.00%	457,592	692,327
Net change in fund balance	\$ -	\$ 558,961	\$ 397,761	\$ (161,200)	0.00%	\$ 457,592	\$ 692,327
FUND BALANCE, BEGINNING (OCT 1, 2022)	940,260	940,260	940,260				
FUND BALANCE, ENDING	\$ 940,260	\$ 1,499,221	\$ 1,338,021				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-22 BUDGET	DEC-22 ACTUAL
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 1	\$ 1	0.00%	\$ -	\$ 1
Special Assmnts- Tax Collector	197,323	110,000	152,450	42,450	77.26%	72,000	136,092
Special Assmnts- Discounts	(7,893)	(4,539)	(5,980)	(1,441)	75.76%	(2,880)	(5,338)
TOTAL REVENUES	189,430	105,461	146,471	41,010	77.32%	69,120	130,755
EXPENDITURES							
Administration							
Misc-Assessment Collection Cost	3,946	2,200	2,929	(729)	74.23%	1,440	2,615
Total Administration	3,946	2,200	2,929	(729)	74.23%	1,440	2,615
Debt Service							
Principal Debt Retirement	128,777	-	-	-	0.00%	-	-
Interest Expense	69,135	34,567	34,567	-	50.00%	-	-
Total Debt Service	197,912	34,567	34,567	-	17.47%	-	-
TOTAL EXPENDITURES	201,858	36,767	37,496	(729)	18.58%	1,440	2,615
Excess (deficiency) of revenues Over (under) expenditures	(12,428)	68,694	108,975	40,281	-876.85%	67,680	128,140
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(12,428)	-	-	-	0.00%	-	-
TOTAL FINANCING SOURCES (USES)	(12,428)	-	-	-	0.00%	-	-
Net change in fund balance	\$ (12,428)	\$ 68,694	\$ 108,975	\$ 40,281	-876.85%	\$ 67,680	\$ 128,140
FUND BALANCE, BEGINNING (OCT 1, 2022)	201,136	201,136	201,136				
FUND BALANCE, ENDING	\$ 188,708	\$ 269,830	\$ 310,111				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	DEC-22 BUDGET	DEC-22 ACTUAL
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 3	\$ 3	0.00%	\$ -	\$ 1
TOTAL REVENUES	-	-	3	3	0.00%	-	1
EXPENDITURES							
Construction In Progress							
Construction in Progress	-	-	175,535	(175,535)	0.00%	-	-
Total Construction In Progress	-	-	175,535	(175,535)	0.00%	-	-
TOTAL EXPENDITURES	-	-	175,535	(175,535)	0.00%	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	(175,532)	(175,532)	0.00%	-	1
Net change in fund balance	\$ -	\$ -	\$ (175,532)	\$ (175,532)	0.00%	\$ -	\$ 1
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-	243,181				
FUND BALANCE, ENDING	\$ -	\$ -	\$ 67,649				

Notes to the Financial Statements
December 2022

Financial Overview / Highlights

- ▶ Total General Fund revenues are at approximately 83.0% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 44.5% of the Annual Budget.

Balance Sheet

Account Name	Annual Budget	YTD Actual	Explanation
Assets			
Accounts Receivable-Other		487	Adobe charge on credit card to be refunded.
Allowance-Doubtful Accounts		(1,328)	Allowance for assessments uncollected from FY 2013.
Assessments Receivable		1,328	Assessments uncollected from FY 2013.
Due From Other Gov'tl Units		8,570	Hurricane Ian September storm cleanup invoices to be reimbursed by FEMA.
Due From Other Funds		145,984	Due from General Fund to Debt Service.
Prepaid Items		6,154	Entertainment in 2023, Truist credit card.
Deposits		8,200	Deposits with FPL for sprinkler pumps and street lights.
Liabilities			
Accounts Payable		36,134	Invoices for current month but not paid in current month.
Due to Other Funds		145,984	Due from General Fund to Debt Service.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
General Fund 001				
Revenues				
Interest Income	4,800	621	12.94%	Interest Income on Operating Accounts and Money Market Acct.
Interlocal Agreement	3,000	750	25.00%	Paid 1st quarter.
Special Assessments-Tax Collector	1,008,433	778,958	77.24%	Collections were at 83.8% at this time last year.
Other Misc Revenue	3,800	7,500	197.37%	HOPCA quarterly irrigation invoice for 1st quarter.
Insurance Reimbursements	-	100,000	N/A	PGIT insurance reimbursement for property damage in Hurricane Ian.
Expenditures				
<u>Administrative</u>				
ProfServ-Legal Services	6,000	1,890	31.50%	Legal services include preparing for FEMA/FDEM reports.
ProfServ-Special Assessment	11,788	11,788	100.00%	Assessment roll preparation fees.
ProfServ-Trustee Fees	3,704	3,704	100.00%	Trustee fees paid for year.
Insurance-General Liability	7,835	6,452	82.35%	Insurance paid in full for year.
R&M-ADA Compliance	1,553	1,553	100.00%	Webhosting paid in full for the year.
<u>Field</u>				
Contracts-Irrigation	49,188	12,534	25.48%	Maintenance increased more than anticipated. Will increase budget next year.
Insurance - General Liability	36,895	27,543	74.65%	Insurance paid in full for year.
Misc-Special Projects	10,930	3,600	32.94%	Remove 6 loads of debris from parking lot and take to landfill.
Misc-Hurricane Expense	5,000	258,873	5177.46%	Hurricane Ian storm cleanup invoices to be reimbursed by FEMA.
Misc-Contingency	10,040	8,033	80.01%	Misc supplies, power washer fuel, UTV (to be reimbursed).
<u>Parks & Recreation</u>				
Contracts-Pest Control	1,100	1,058	96.18%	Pest control and subterranean paid for year.
R&M-Pools	4,500	1,139	25.31%	Pool perfect, hurricane cleanup of pool and balance chemicals.
Misc-Cable TV Expenses	4,560	1,293	28.36%	Comcast cable-increased services more than budgeted.

Notes to the Financial Statements
December 2022

Variance Analysis (continued)

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Debt Service Fund 203				
Revenues				
Special Assessments-Tax Collector	197,323	152,450	77.26%	Collections were at 83.8% at this time last year.
Expenditures				
<u>Debt Service</u>				
Principal Debt Retirement	128,777	-	0.00%	Payment will be made in May.
Interest Expense	69,135	34,567	50.00%	Next payment to be made in May
Capital Fund 303				
Expenditures				
<u>Construction in Progress</u>				
Construction in Progress	-	175,535	0.00%	Requisition 33.

HERITAGE OAK PARK

Community Development District

Supporting Schedules

December 31, 2022

Non-Ad Valorem Special Assessments - Charlotte County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2023

					ALLOCATION	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund Assessments	Debt Service Fund Assessments
Assessments Levied				\$1,205,753	\$1,008,433	\$197,320
Allocation %				100%	84%	16%
11/04/22	\$ 34,984	\$ 1,458	\$ 714	\$ 37,156	\$ 31,051	\$ 6,105
11/10/22	9,808	409	200	10,417	8,724	1,693
11/17/22	19,616	817	400	20,834	17,447	3,387
11/23/22	29,765	1,240	607	31,612	26,440	5,173
12/01/22	232,874	9,703	4,753	247,330	206,755	40,575
12/08/22	173,395	7,225	3,539	184,158	154,120	30,038
12/15/22	376,528	15,689	7,684	399,901	334,422	65,478
TOTAL	\$ 876,970	\$ 36,540	\$ 17,897	\$ 931,408	\$ 778,958	\$ 152,450
% COLLECTED				77%	77%	77%
TOTAL OUTSTANDING				\$ 274,345	\$ 229,474	\$ 44,870

HERITAGE OAK PARK

Community Development District

Activities Fund Deposits

Deposit									
Date	Amount	Poolside Lunch	Morning Coffee Social	St Johns River Boat Tour	Craft Fair	Hallo ween Party	Community Cook Book	Holiday Party	New Year's Eve
10/25/22 Refund	(\$5,918)			(\$5,918)					
10/25/22 Deposit	\$405				\$405				
10/25/22 Refund	(\$440)				(\$440)				
11/01/22 Deposit	\$7,345	\$722		\$5,918			\$705		
Total	\$1,392	\$722	\$0	\$0	(\$35)	\$0	\$705	\$0	\$0
Expenses	(\$1,636)	(\$63)	(\$36)	\$0	\$0	(\$110)	(\$1,127)	(\$200)	(\$100)
Profit / (Loss)	(\$243)	\$660	(\$36)	\$0	(\$35)	(\$110)	(\$422)	(\$200)	(\$100)
Other Expenses	(\$143)								
Total Profit / (Loss)	(\$387)								

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Reserve Balance-Beginning	9,191	9191	7088	-	-	-	-
Revenue	39,654	43,189	47,790	31,238	5,994	40,206	1,392
Expenses	35,643	46,362	64,189	34,114	8,371	43,202	1,779
Profit(Loss)	4,011	(3,173)	(16,399)	(2,876)	(2,377)	(2,995)	(387)

Notes: Revenue and Expenses are per financial statements

Cash and Investment Report
December 31, 2022

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND			
Operating Checking Account	BankUnited	3.00%	\$1,321,656
Operating Checking Account	Valley Bank	3.50%	\$122,522
	Subtotal		\$1,444,179
Petty Cash - Property Manager	N/A	N/A	\$200
Money Market Account	BankUnited	3.00%	\$52,349
DEBT SERVICE FUND			
Series 2020 Reserve Fund	US Bank	0.00%	\$19,789
Series 2020 Revenue Fund	US Bank	0.00%	\$144,338
	Subtotal		\$164,128
CAPITAL PROJECTS FUND			
Series 2020 Construction Fund	US Bank	0.00%	\$67,649
	Grand Total		\$1,728,505

Heritage Oak Park CDD

Bank Reconciliation

Bank Account No. 7282 Bank United GF
Statement No. 12/22
Statement Date 12/31/2022

G/L Balance (LCY)	1,321,656.33	Statement Balance	1,333,250.15
G/L Balance	1,321,656.33	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	1,333,250.15
Subtotal	1,321,656.33	Outstanding Checks	11,593.82
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	1,321,656.33	Ending Balance	1,321,656.33
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
3/20/2020	Payment	2297	BRAD WARREN	36.00	0.00	36.00
12/10/2021	Payment	2949	COMCAST	353.67	0.00	353.67
3/10/2022	Payment	3040	PRECISION GATE & SECURITY, INC	393.75	0.00	393.75
10/19/2022	Payment	3209	SECURITY ALARM CORPORATION	400.00	0.00	400.00
11/3/2022	Payment	3251	JULLIAN DIBLASI	35.00	0.00	35.00
11/3/2022	Payment	3257	PATRICIA BENJAMIN	35.00	0.00	35.00
11/3/2022	Payment	3262	TAMMY NENADOVICH	35.00	0.00	35.00
12/1/2022	Payment	DD00623	Payment of Invoice 014823	228.92	0.00	228.92
12/20/2022	Payment	3306	SUN SPORTS CYCLE AND WATERCRAFT,	7,766.20	0.00	7,766.20
12/21/2022	Payment	3307	TODD PROA	1,940.88	0.00	1,940.88
12/27/2022	Payment	3310	CARMEN RUSSO	184.70	0.00	184.70
12/29/2022	Payment	3311	JEANNE M. TETER	184.70	0.00	184.70
Total Outstanding Checks.....				11,593.82		11,593.82

Heritage Oak Park CDD

Bank Reconciliation

Bank Account No. 0663 Valley Bank
Statement No. 12-22
Statement Date 12/31/2022

G/L Balance (LCY)	122,522.39	Statement Balance	122,522.39
G/L Balance	122,522.39	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	122,522.39
Subtotal	122,522.39	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	122,522.39	Ending Balance	122,522.39
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
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HERITAGE OAK PARK

Community Development District

**Payment Register by Fund
For the Period from 12/01/22 to 12/31/22
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	3292	12/08/22	CENTURYLINK	78717-111922	ACCT# 311078717 11/19/22-12/18/22	Communication - Telephone	541003-57201	\$605.35
001	3293	12/08/22	COPIERS PLUS	00H100-PCH-023261	11/22 COPIES/MAINT AGREEMENT	Maintenance Agreement	551002-57201	\$45.00
001	3294	12/08/22	INFRAMARK, LLC	86024	11/22 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,795.00
001	3294	12/08/22	INFRAMARK, LLC	86024	11/22 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-53901	\$11,305.08
001	3294	12/08/22	INFRAMARK, LLC	86024	11/22 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-57201	\$2,967.75
001	3294	12/08/22	INFRAMARK, LLC	86024	11/22 MANAGEMENT SERVICES	Communication/Freight - Gen'l	541001-51301	\$13.68
001	3294	12/08/22	INFRAMARK, LLC	86024	11/22 MANAGEMENT SERVICES	Miscellaneous Services	549001-51301	\$8.33
001	3295	12/08/22	THE SUN	FSN-211766 DEC	NEWS PAPER 13 WEEKS	R&M-Clubhouse	546015-57201	\$102.25
001	3296	12/13/22	ARTISTREE LANDSCAPE	167040	10/06/22 HURRICANE IAN REMOVED TREE THAT FELL	Fell on Roof at 1031 Live Oak	549067-53901	\$937.50
001	3297	12/13/22	CHARLOTTE COUNTY TAX	221205L	POSTAGE FOR MAILING 2022 NOTICE OF TAXES	Communication/Freight - Gen'l	541001-51301	\$81.05
001	3298	12/13/22	MAINSCAPE	1281700	STORM CLEAN UP LABOR FOR DEBRIS CLEANUP	Misc-Hurricane Expense	549067-53901	\$6,990.00
001	3298	12/13/22	MAINSCAPE	1281701	STORM CLEAN UP 11/28/22	Misc-Hurricane Expense	549067-53901	\$10,999.50
001	3299	12/13/22	PERSSON, COHEN & MOONEY, P.A.	2852	LEGAL SERVICE FOR 11/22 (FEMA/FDEM)	ProfServ-Legal Services	531023-51401	\$420.00
001	3300	12/13/22	SOLITUDE LAKE MANAGEMENT	PSI-30562	DEC22 LAKE & POND MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$510.00
001	3301	12/19/22	COPIERS PLUS	00H100-PCH-023322	12/22 COPIES/MAINT AGREEMENT	Maintenance Agreement	551002-57201	\$50.00
001	3302	12/19/22	FEDEX	7-975-65293	SERVICE FOR 12/07/22	Communication/Freight - Gen'l	541001-51301	\$17.89
001	3303	12/19/22	MAINSCAPE	1281435	12/22 IRRIGATION MAINT	Contracts-Irrigation	534073-53901	\$4,177.00
001	3304	12/19/22	PENNONI ASSOCIATES INC	1148277	PROFESSIONAL SERVICES THROUGH 12/04/22	ProfServ-Engineering	531013-51501	\$220.00
001	3305	12/19/22	SOLITUDE LAKE MANAGEMENT	PSI-36987	AERATOR #1 SERVICE & REPAIRS	R&M-Lake	546042-53901	\$2,443.34
001	3306	12/20/22	SUN SPORTS CYCLE AND WATERCRAFT, INC	12192022	PURCHASE NEW UTV APPROVED AT 12/14/22 MTG	To be Reimbursed by Loan	549900-53901	\$7,766.20
001	3307	12/21/22	TODD PROA	95227284	HURRICANE CLEAN UP-BALANCE CHEMICALS/VACUUM	R&M-Pools	546074-57201	\$950.00
001	3307	12/21/22	TODD PROA	95227091	12/22 MONTHLY POOL SERVICE	Pool Perfect	546074-57201	\$63.04
001	3307	12/21/22	TODD PROA	95227091	12/22 MONTHLY POOL SERVICE	Contracts-Pools	534078-57201	\$927.84
001	3308	12/22/22	ARTISTREE LANDSCAPE	168315	12/22 MONTHLY GROUNDS MAINT	Contracts-Landscape	534050-53901	\$7,648.69
001	DD00603	12/04/22	VALLEY NATIONAL BANK	11072022-7986 ACH	PURCHASES FOR 10/12-10/28/2022	Post hurricane planning staff luncheon	549001-57201	\$38.53
001	DD00603	12/04/22	VALLEY NATIONAL BANK	11072022-7986 ACH	PURCHASES FOR 10/12-10/28/2022	PW fuel	549900-53901	\$24.71
001	DD00603	12/04/22	VALLEY NATIONAL BANK	11072022-7986 ACH	PURCHASES FOR 10/12-10/28/2022	Maint for Gator & Generator	549900-53901	\$70.60
001	DD00603	12/04/22	VALLEY NATIONAL BANK	11072022-7986 ACH	PURCHASES FOR 10/12-10/28/2022	Community Cookbook	549022-57501	\$1,077.00
001	DD00603	12/04/22	VALLEY NATIONAL BANK	11072022-7986 ACH	PURCHASES FOR 10/12-10/28/2022	Community Cookbook	549022-57501	\$50.00
001	DD00604	12/02/22	CHARLOTTE COUNTY UTILITIES	11102022-080703 ACH	ACCT# 26307-080703 10/10-11/8/2022	Utility - Water & Sewer	543021-53901	\$67.59
001	DD00605	12/02/22	CHARLOTTE COUNTY UTILITIES	11102022-101597 ACH	ACCT# 26307-101597 10/10-11/8/2022	Deposit Interest	361001	(\$29.68)
001	DD00605	12/02/22	CHARLOTTE COUNTY UTILITIES	11102022-101597 ACH	ACCT# 26307-101597 10/10-11/8/2022	Utility - Water & Sewer	543021-53901	\$660.46
001	DD00616	12/17/22	COMCAST	11262022-4227 ACH	ACCT# 8535100601234227 11/30/22-12/29/22	Misc-Cable TV Expenses	549039-57201	\$430.86
001	DD00617	12/12/22	GREATAMERICA FINANCIAL SVCS	32857167 ACH	COPIER LEASE FOR 11/22	Office Supplies	551002-57201	\$104.86
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Sept ACT Calendar	549001-57501	\$62.50
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Mega Cookie Sheet	549001-57501	\$18.18
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$62.64
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Oct ACT Calendar	549001-57501	\$50.00
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Coffee Social	549051-57501	\$9.84
001	DD00623	12/01/22	VALLEY NATIONAL BANK	10072022-7986 ACH	10/07/22 STATEMENT PURCHASES	Coffee Social	549051-57501	\$25.76
001	DD00618	12/22/22	PAUL J. FALDUTO , JR	PAYROLL	December 22, 2022 Payroll Posting			\$184.70
001	DD00619	12/22/22	BRIAN R. BITGOOD	PAYROLL	December 22, 2022 Payroll Posting			\$184.70
001	DD00620	12/22/22	STEPHEN R. HORSMAN	PAYROLL	December 22, 2022 Payroll Posting			\$184.70
001	3310	12/27/22	CARMEN RUSSO	PAYROLL	December 27, 2022 Payroll Posting			\$184.70
001	3311	12/29/22	JEANNE M. TETER	PAYROLL	December 29, 2022 Payroll Posting			\$184.70
Fund Total								\$68,692.84

Total Checks Paid	\$68,692.84
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