HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

July 15, 2025

BOARD OF SUPERVISORS

PUBLIC HEARING AND REGULAR MEETING AGENDA

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Heritage Pines Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W●Boca Raton, Florida 33431

Phone: (561) 571-0010●Fax: (561) 571-0013●Toll-free: (877) 276-0889

July 8, 2025

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors
Heritage Pines Community Development District

Dear Board Members:

The Board of Supervisors of the Heritage Pines Community Development District will hold a Public Hearing and Regular Meeting on July 15, 2025 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667. The agenda is as follows:

1. Call to Order/Roll Call

2. Pledge of Allegiance

3. Public Comments: Agenda Items *[3 minutes per person]*

4. Update: Operations Activities

5. Presentation of Audited Financial Statements for Fiscal Year Ended September 30, 2024, Prepared by Carr, Riggs & Ingram, LLC

   A. Consideration of Resolution 2025-06, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2024

6. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget

   A. Proof/Affidavit of Publication

   B. Consideration of Resolution 2025-07, Adopting a Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; and Providing an Effective Date

7. Consideration of Resolution 2025-08, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; Providing for an Effective Date

8. Discussion: Mowing Within NWRA 47 (Hole 18)

9. Consideration of Quotes for 4000 Mower Replacement

10. Acceptance of Unaudited Financial Statements as of May 31, 2025

11. Approval of June 17, 2025 Regular Meeting Minutes
    - To Do Action Items List

12. Staff Reports
    A. District Counsel: *Straley Robin Vericker, P.A.*
    B. District Engineer: *Stroud Engineering Consultants*
    C. District Manager: *Wrathell, Hunt and Associates, LLC*
        - 1,943 Registered Voters in District as of April 15, 2025
        - NEXT MEETING DATE: September 16, 2025 at 2:00 PM
            - QUORUM CHECK

SEAT 1	ARTHUR RHODES	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	STEPHEN PUTMAN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	MICHAEL WALSH	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	KATHLEEN F. LONERGAN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	CAROL E. VAUGHAN	☐ IN PERSON	☐ PHONE	☐ NO

13. Audience Comments: Non-Agenda Items *[3 minutes per person]*

14. Supervisors' Requests

15. Adjournment

If you have any questions or comments, please contact me directly at (239) 464-7114.

Sincerely,

Chesley E. Adams, Jr.
District Manager

<u>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE</u>
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 229 774 8903

HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

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Heritage Pines Community Development District

FINANCIAL STATEMENTS

September 30, 2024

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CRI CARR RIGGS & INGRAM
CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram
189 Eglin Parkway NE
2nd Floor
Fort Walton Beach, FL 32548

850.244.8395
850.424.7139 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Heritage Pines Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budget to actual comparison information on pages 4 - 8 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 23, 2025

Management’s Discussion And Analysis

Our discussion and analysis of the Heritage Pines Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- At September 30, 2024, the assets of the District exceeded its liabilities by approximately $1.8 million.

- During the fiscal year ended September 30, 2024, the District collected assessments in the General Fund totaling approximately $285,000.

USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 9 – 10 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 11. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 5. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the Districts' net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 6. The fund financial statements begin on page 11 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

- *Governmental funds* – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

THE DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

September 30,	**2024**	**2023**	**Change**
Assets			
Current and other assets	$ 368,332	$ 469,937	$ (101,605)
Capital assets, net	1,423,376	1,870,793	(447,417)
Total assets	$ 1,791,708	$ 2,340,730	$ (549,022)
Liabilities			
Current liabilities	$ 15,624	$ 16,501	$ (877)
Total liabilities	15,624	16,501	(877)
Net position			
Net investment in capital assets	1,423,376	1,870,793	(447,417)
Unrestricted	352,708	453,436	(100,728)
Total net position	1,776,084	2,324,229	(548,145)
Total liabilities and net position	$ 1,791,708	$ 2,340,730	$ (549,022)

For more detailed information, see the accompanying Statement of Net Position.

During the fiscal year ended September 30, 2024, total assets decreased by approximately $549,000 from the prior fiscal year, while total liabilities did not change significantly. The decrease in assets was primarily a result of current year depreciation on capital assets.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

For the year ended September 30,	2024	2023	Change
Revenue:			
Program revenue:			
Charges for services	$ 283,762	$ 283,693	$ 69
General revenue:			
Interest and other revenue	1,101	463	638
Total revenue	284,863	284,156	707
Expenses:			
General government	90,241	81,029	9,212
Maintenance and operations	742,767	749,507	(6,740)
Total expenses	833,008	830,536	2,472
Change in net position	(548,145)	(546,380)	(1,765)
Net position, beginning of year	2,324,229	2,870,609	(546,380)
Net position, end of year	$ 1,776,084	$ 2,324,229	$ (548,145)

For more detailed information, see the accompanying Statement of Activities.

During the fiscal year ended September 30, 2024, total revenue did not change significantly from the prior year while total expenses increased approximately $2,500 over the prior fiscal year. The increase in expenses is primarily due to an increase in landscaping rates and services provided in the current year. The overall result was a $548,145 decrease in net position for fiscal year 2024.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of approximately $353,000, which is a decrease from last year's balance that totaled approximately $453,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2024, the District collected assessments in the General Fund totaling approximately $285,000.

The overall decrease in fund balance for the year ended September 30, 2024 totaled approximately $101,000.

CAPITAL ASSET ADMINISTRATION

Capital Assets

At September 30, 2024, the District had approximately $1.4 million invested in capital assets (net of accumulated depreciation). This amount represents a decrease of approximately $450,000 from the fiscal year 2023 total.

A listing of capital assets by major category for the current and prior year follows:

September 30,	2024	2023	Change
Land	$ 388,125	$ 388,125	$ -
Capital assets being depreciated	12,145,397	12,100,974	44,423
Total, prior to depreciation	12,533,522	12,489,099	44,423
Accumulated depreciation	(11,110,146)	(10,618,306)	(491,840)
Net capital assets	$ 1,423,376	$ 1,870,793	$ (447,417)

More information about the District's capital assets is presented in Note 6 to the financial statements.

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown at page 22.

The District experienced an unfavorable variance in revenue and a favorable variance in expenditures as compared to the budget in the amount of $1 and $19,999, respectively. The variance in expenditures occurred primarily due to additional landscaping costs incurred for retention pond refurbishment, pond bank irrigation, and increased hourly rates for general mowing.

FUTURE FINANCIAL FACTORS

Heritage Pines Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Assessment rates for fiscal year 2025 were established to provide for the operations of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the Heritage Pines Community Development District's management company, Wrathell, Hunt & Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Basic Financial Statements

September 30,		2024
		Governmental Activities
Assets		
Cash and cash equivalents	$	349,361
Investments		2,956
Accounts receivable		1,298
Utility deposits		14,717
Capital assets:		
Not being depreciated		388,125
Depreciable, net		1,035,251
Total assets		1,791,708
Liabilities		
Accounts payable		15,624
Total liabilities		15,624
Net position		
Net investment in capital assets		1,423,376
Unrestricted		352,708
Total net position	$	1,776,084

The accompanying notes are an integral part of these financial statements.

For the year ended September 30, **2024**

Functions/Programs	Expenses	Program Revenue Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary government:			
Governmental activities:			
General government	$ (90,241)	$ 75,057	$ (15,184)
Maintenance and operations	(742,767)	208,705	(534,062)
Total governmental activities	$ (833,008)	$ 283,762	(549,246)
General revenue			
Interest			1,101
Change in net position			(548,145)
Net position - beginning of year			2,324,229
Net position - end of year			$ 1,776,084

September 30,		2024
		General Fund
Assets		
Cash and cash equivalents	$	349,361
Investments		2,956
Accounts receivable		1,298
Utility deposits		14,717
Total assets	$	368,332
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$	15,624
Total liabilities		15,624
Fund balances		
Nonspendable		14,717
Committed for:		
Disaster recovery		175,000
Future mower replacement		70,000
Working capital		87,709
Unassigned		5,282
Total fund balances		352,708
Total liabilities and fund balances	$	368,332

The accompanying notes are an integral part of these financial statements.

Heritage Pines Community Development District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30,		**2024**
Total fund balances, governmental funds	$	352,708
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.		1,423,376
Total net position - governmental activities	$	1,776,084

The accompanying notes are an integral part of these financial statements.

Heritage Pines Community Development District
Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds

For the year ended September 30,		**2024**
		General Fund
Revenue		
Assessments	$	283,762
Interest		1,101
Total revenue		284,863
Expenditures		
Current:		
General government		90,241
Maintenance and operations		250,927
Capital outlay		44,423
Total expenditures		385,591
Excess (deficit) of revenue over expenditures		(100,728)
Fund balances, beginning of year		453,436
Fund balances, end of year	$	352,708

The accompanying notes are an integral part of these financial statements.

Heritage Pines Community Development District
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended September 30,		**2024**
Net change in fund balances - governmental funds	$	(100,728)
Capital outlay, reported as expenditures in the governmental funds, is shown as capital assets on the Statement of Net Position.		44,423
Depreciation on capital assets is not recognized in the fund financial statements but is reported as an expense in the Statement of Activities.		(491,840)
Change in net position of governmental activities	$	(548,145)

The accompanying notes are an integral part of these financial statements.

NOTE 1: NATURE OF ORGANIZATION

The Heritage Pines Community Development District (the "District") was created on October 28, 1997 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance No. 97-15. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the foregoing criteria, no potential component units were found.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2024, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and other similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Assessments, including operation and maintenance assessments, are non-ad valorem special assessments imposed on all lands located within the District and benefited by the District's activities, operation and maintenance. Assessments are levied and certified for collection by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefited lands located in the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

For the year ended September 30, 2024, the District does not report any proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the government's policy to use committed resources first, followed by the assigned resources, and then unassigned resources as needed.

Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40*, Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others negotiable direct or indirect obligations which are secured by the United States Government; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives: roads, lights and drainage: 25 years; water systems: 25 years; equipment: 3-15 years.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any of this type of item at September 30, 2024.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any of this type of item at September 30, 2024.

Fund Equity

Net position in the government-wide financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents assets related to infrastructure and property, plant and equipment, net of any related debt. Restricted net position represents the assets restricted by the District’s bond covenants.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

A. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
B. A public hearing is conducted to obtain comments.
C. Prior to October 1, the budget is legally adopted by the District Board.
D. All budget changes must be approved by the District Board.
E. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, June 23, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE 3: INVESTMENTS

All investments held at September 30, 2024 are similar in nature to money market mutual funds and accordingly are reported at amortized cost.

NOTE 3: INVESTMENTS (Continued)

The following is a summary of the District's investments:

September 30,	2024	Credit Risk	Maturities
State Board of Administration Florida PRIME	$ 2,956	S&P AAAm	39 days

Custodial credit risk – For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2024, the money market funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration risk – The District's investment policy requires diversification, but does not specify limits on types of investments.

Interest rate risk – The District does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in the previous three years.

NOTE 5: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 6: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2024:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital assets not being depreciated				
Land	$ 388,125	$ -	$ -	$ 388,125
Total capital assets, not being depreciated	388,125	-	-	388,125
Capital assets being depreciated				
Infrastructure - roads, lights and drainage	8,403,159	-	-	8,403,159
Infrastructure - water systems	3,519,416	-	-	3,519,416
Equipment	178,399	44,423	-	222,822
Total capital assets, being depreciated	12,100,974	44,423	-	12,145,397
Less accumulated depreciation				
Infrastructure - roads, lights and drainage	7,394,778	336,126	-	7,730,904
Infrastructure - water systems	3,097,088	140,777	-	3,237,865
Equipment	126,440	14,937	-	141,377
Total accumulated depreciation	10,618,306	491,840	-	11,110,146
Total capital assets, being depreciated, net	1,482,668	(447,417)	-	1,035,251
Governmental activities capital assets, net	$ 1,870,793	$ (447,417)	$ -	$ 1,423,376

Depreciation expense of $491,840 was allocated to maintenance and operations on the accompanying Statement of Activities.

Required Supplemental Information
(Other Than MD&A)

For the year ended September 30,	2024			
	Original Budget	**Final Budget**	**Actual Amounts**	**Variance with Final Budget**
Revenue				
Assessments	$ 282,564	$ 283,763	$ 283,762	$ (1)
Interest	1,000	1,101	1,101	-
Total revenue	283,564	284,864	284,863	(1)
Expenditures				
Current:				
General government	85,814	95,240	90,241	4,999
Maintenance and operations	223,500	265,927	250,927	15,000
Total expenditures	309,314	405,590	385,591	19,999
Excess (deficit) of revenue over expenditures	$ (25,750)	$ (120,726)	$ (100,728)	$ 19,998

CARR, RIGGS & INGRAM, L.L.C.

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

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Heritage Pines Community Development District (hereinafter referred to as the "District"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 23, 2025

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram
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MANAGEMENT LETTER

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of Heritage Pines Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 23, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in this report, which is dated June 23, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

Specific Information

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

a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as $(74,978).

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

a. The rate or rates of non-ad valorem special assessments imposed by the District as $210 per residential unit.

b. The total amount of special assessments collected by or on behalf of the District as $283,762.

c. The total amount of outstanding bonds issued by the district as $0.

Additional Matters

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

Purpose of this Letter

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 23, 2025

CARR, RIGGS & INGRAM, L.L.C.

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
Heritage Pines Community Development District
Pasco County, Florida

We have examined Heritage Pines Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and performed the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
June 23, 2025

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

5A

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

WHEREAS, the District's Auditor, Carr, Riggs & Ingram, LLC, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Statements for Fiscal Year 2024;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Financial Statements for Fiscal Year 2024, heretofore submitted to the Board, are hereby accepted for Fiscal Year 2024 for the period ending September 30, 2024; and

2. A verified copy of said Audited Financial Statements for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 15th day of July, 2025.

ATTEST:

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

6A

Serial Number
25-01219P

Business Observer

Published Weekly
New Port Richey , Pasco County, Florida

COUNTY OF PASCO

STATE OF FLORIDA

Before the undersigned authority personally appeared Lindsey Padgett who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at New Port Richey , Pasco County, Florida; that the attached copy of advertisement,

being a Public Board Meetings

in the matter of Heritage Pines Board of Supervisors Meeting on July 15, 2025

in the Court, was published in said newspaper by print in the

issues of 6/20/2025, 6/27/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

NOTICE OF PUBLIC HEARING AND BOARD OF SUPERVISORS MEETING OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors (the "Board") of the Heritage Pines Community Development District (the "District") will hold a public hearing and a meeting on July 15, 2025, at 2:00 p.m. at the Heritage Pines Country Club Meeting Room located at 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2025-2026 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.heritagepinescdd.net or may be obtained by contacting the District Manager's office via email at adamsc@whhassociates.com or via phone at (239) 498-9020.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

Chuck Adams
District Manager
June 20, 27, 2025 25-01219P

Lindsey Padgett

Sworn to and subscribed, and personally appeared by physical presence before me,

27th day of June, 2025 A.D.

by Lindsey Padgett who is personally known to me.

Notary Public, State of Florida
(SEAL)

NOTARY PUBLIC STATE OF FLORIDA
KIMBERLY S. MARTIN
MY COMMISSION # HH 282034
EXPIRES: July 25, 2026

HERITAGE PINES

COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the Heritage Pines Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the

Heritage Pines Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026."

d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of $313,630, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$313,630
Total All Funds*	**$313,630**

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED on this 15th day of July, 2025.

Attested By:	**Heritage Pines Community Development District**
______________________________ Print Name:_____________________ ☐Secretary/☐Assistant Secretary	____________________________________ Print Name:___________________________ ☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Adopted Budget

Exhibit A: FY 2025-2026 Adopted Budget

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
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HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Assessment levy - gross	$ 329,709				$ 325,656
Allowable discounts (4%)	(13,188)				(13,026)
Assessment levy - net	316,521	$ 298,045	$ 18,476	$ 316,521	312,630
Interest and miscellaneous	1,000	69	931	1,000	1,000
Total revenues	317,521	298,114	19,407	317,521	313,630
EXPENDITURES					
Professional & administrative					
Supervisors	7,000	3,230	3,770	7,000	7,000
Management/recording	32,450	13,521	18,929	32,450	32,450
Legal	1,000	140	860	1,000	1,000
Engineering	5,000	1,551	3,449	5,000	5,000
Audit	7,500	-	7,500	7,500	7,500
Assessment roll preparation	7,210	3,004	4,206	7,210	7,210
Trustee	4,337		4,337	4,337	4,337
Telephone	150	63	87	150	150
Rental and leases	1,860	775	1,085	1,860	1,860
Postage	1,000	408	592	1,000	1,000
Printing & binding	1,030	429	601	1,030	1,030
Legal advertising	350	122	228	350	350
Annual special district fee	175	175	-	175	175
Insurance	9,300	9,378	-	9,378	9,700
Contingencies	1,000	597	700	1,297	1,300
Website ADA compliance	210	210	-	210	210
Website hosting & maintenance	705	-	705	705	705
Total professional & administrative	80,277	33,603	47,049	80,652	80,977

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Operation and maintenance					
Street lighting	22,500	7,806	12,000	19,806	20,000
Retention pond mowing/weed control/irr.	133,000	44,280	88,720	133,000	136,990
Irrigation Water	18,000	6,709	11,291	18,000	18,000
Contingency	1,000	-	1,000	1,000	1,000
Aquatic weed control	20,000	3,172	16,000	19,172	20,000
Dry retention pond refurbishment/planting	36,000	5,500	25,000	30,500	30,000
Total operation and maintenance	230,500	67,467	154,011	221,478	225,990
Other fees and charges					
Property appraiser	150	-	150	150	150
Tax collector	6,594	5,955	639	6,594	6,513
Total other fees and charges	6,744	5,955	789	6,744	6,663
Total expenditures	317,521	107,025	201,849	308,874	313,630
Excess/(deficiency) of revenues over/(under) expenditures	-	191,089	(182,442)	8,647	-
Fund balance - beginning (unaudited)	380,243	352,709	543,798	352,709	361,356
Fund balance - ending					
Committed					
Disaster recovery	100,000	175,000	175,000	175,000	100,000
Future mower replacement	100,000	70,000	70,000	70,000	100,000
Working capital	150,000	150,000	135,243	135,243	75,000
Unassigned	30,243	148,798	(18,887)	(18,887)	86,356
Fund balance - ending (projected)	$ 380,243	$ 543,798	$ 361,356	$ 361,356	$ 361,356

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Professional and Administrative Services

Supervisors	$ 7,000
Statutorily set at $200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed $4,800 for each fiscal year. The District anticipates seven meetings and all 5 Board Members receiving fees during the fiscal year.	
Management/recording	32,450
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community.	
Legal	1,000
Straley Robin Vericker, provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.	
Engineering	5,000
Stroud Engineering Consultants provides a broad array of engineering, consulting and construction services to the District, which assists in crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	7,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures. The District currently has an agreement with Carr, Riggs & Ingram, LLC.	
Assessment roll preparation	7,210
Wrathell, Hunt and Associates, LLC provides assessment roll services, which Include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments.	
Trustee	4,337
Annual fees paid to U.S. Bank for services provided as trustee, paying agent and	
Telephone	150
Telephone and fax machine.	
Rental and leases	1,860
This fee relates to management/recording.	
Postage	1,000
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,030
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	350
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	9,700
The District carries public officials and general liability insurance with policies written by Preferred Governmental Insurance Trust. The limit of liability is set at $1,000,000 for general liability ($2,000,000 general aggregate) and $1,000,000 for public officials liability.	
Contingencies	1,300
Bank charges, automate AP routing and other miscellaneous expenses incurred during the year.	
Website ADA compliance	210
Website hosting & maintenance	705
Operation and maintenance	
Street lighting	20,000
Estimated cost of annual street lighting cost paid to Withlacoochee River Electric.	
Retention pond mowing/weed control/irr.	136,990
The District has entered into an agreement with a qualified landscape contractor to provide dry retention pond mowing, weed control and irrigation repair services. The agreement includes the CDD providing the mowing equipment and the contractor providing everything else at cost.	

Contract w HPCA	133,000
Equipment Repairs and Maint.	3,500
	136,500

Irrigation Water	18,000
Provides for the irrigation water used to irrigate certain dry retention pond banks. This service is a pass through expense based upon a percentage of what the golf course is billed monthly by Pasco County.	
Contingency	1,000
The category is for automated AP routing and unforeseen expenditures that the District may incur during the fiscal year.	
Aquatic weed control	20,000
The District currently contract with a licensed lake maintenance contractor to provide monthly services to the District for aquatic weed control in it's wet ponds.	
Dry retention pond refurbishment/planting	30,000
Provides for dry retention pond refurbishment, overseeding and planting.	
Property appraiser	150
The property appraiser's fee is $150.	
Tax collector	6,513
The tax collector's fee is 2% of assessments collected.	
Total expenditures	$ 313,630

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED ASSESSMENTS

Description	Number of Units	Projected FY 2026 Assessments GF	Projected FY 2026 Assessments Total	FY 25 Assessment
All Units	1,406	$ 231.62	$ 231.62	$ 234.50
Total	1,406			

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Pasco County, Florida ("**County**");

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2025-2026 attached hereto as **Exhibit A** ("**FY 2025-2026 Budget**") and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

WHEREAS, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector ("**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

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

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2025-2026 Budget ("**O&M Assessments**");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2025-2026 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

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

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED on this 15th day of July, 2025.

Attested By:	**Heritage Pines Community Development District**
____________________________	____________________________
Print Name:____________________	Print Name:__________________________
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Budget

Exhibit A: FY 2025-2026 Budget

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

9

WESCO TURF INC.

2101 Cantu Court, Sarasota FL 34232
300 Technology Park, Lake Mary FL 32746
7037-37 Commonwealth Avenue, Jacksonville FL 32220

Q-32707

Date: July 7, 2025
Expires: August 6, 2025

Prepared For:

Tim Gatz
Superintendent
Heritage Pines Country Club
11524 Scenic Hills Blvd
Hudson, FL 34667

Ship To:

HERITAGE PINES COMMUNITY ASSOC.
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601

Total Units	Qty	Model No.	Description	Unit Price	Extended Price
1	1	39.51225	Ventrac 4520N Kubota WG972 EFI	$49,577.66	$49,577.66
	1	70.4067	Ventrac 4500 Series Dual Wheel Kit - All Terrain Tires		
	1	C4351R	43"W X 51"L CANOPY/FAN RED POWERED		
	1	B4KIT	2X3 BRACKET - C23 CAGE VENTRAC 4- 3/8"-16 X 3" BOLTS/LOCKNUTS		
	1	70.4163	Kit, Foot Control 4520 4500/4520		
	1	70.4161	Kit, 12V Switch & Plug Front 4500/4520		
	1	39.55155	Ventrac MK960 Wide Area Mower		
	1	70.8203	Kit, Hydraulic Flip Up MK		
	1	23.0212	Service Kit, 4 Pos Spool		
	2	VSETUP	Ventrac Setup Fee		
	1	VDELIVERY	Ventrac Delivery Fee		
	1	VFREIGHT	Ventrac Freight Charge		

Terms:	Net 30
Equipment Total	$49,577.66
Sales Tax	$3,024.66
Totals:	$52,602.32

Warranty
The above quote meets or exceeds ANSI Safety Specification. All new Ventrac tractors and attachments are covered by Ventrac's V-Plus Warranty. Two year commercial limited warranty with unlimited hours.

The undersigned hereby orders from Wesco Turf the equipment detailed in this quotation. This order is subject to our ability to obtain such equipment from the manufacturer and Wesco Turf shall be under no liability if delivery of the equipment is delayed or prevented due to labor disturbances, transportation difficulties, or for any reason beyond our control. The price indicated is subject to your receipt of the Equipment prior to any change in price by the manufacturer.

Please indicate your acceptance of this quote as an order by signing below and returning via email to steven.ranew@wescoturf.com or fax 941.487.6889. Payment terms are subject to credit approval. Time of delivery may vary; please check when placing order.

Signed: ______________________________

Name: ______________________________

Date: ______________________________

Thank you for considering Wesco Turf, Inc. for your equipment needs. If I can be of any further assistance, please do not hesitate to contact me.

Sincerely,

Steven Ranew

Commercial Golf Territory Manager
(727) 639-5255, steven.ranew@wescoturf.com

WESCO TURF INC.

2101 Cantu Court, Sarasota FL 34232
300 Technology Park, Lake Mary FL 32746
7037-37 Commonwealth Avenue, Jacksonville FL 32220

Q-32708

Date: July 7, 2025
Expires: August 6, 2025

Prepared For:

Tim Gatz
Superintendent
Heritage Pines Country Club
11524 Scenic Hills Blvd
Hudson, FL 34667

Ship To:

HERITAGE PINES COMMUNITY ASSOC.
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601

Preferred Package: The entire Toro Commercial Equipment Package must be purchased as quoted to receive the following pricing. All Equipment must be delivered and invoiced within a ninety day timeframe.

Total Units	Qty	Model No.	Description	Unit Price	Extended Price
1	1	30609	Toro Groundsmaster 4000-D T4F	$100,448.35	$100,448.35
	1	C4351R	43"W X 51"L CANOPY/FAN RED POWERED		

Terms:	Net 30
Equipment Total	$100,448.35
Sales Tax	$6,076.90
Totals:	$106,525.25

Warranty
The above quote meets or exceeds ANSI Safety Specification. Toro Commercial Equipment carries a two-year or 1500 hour warranty.

The undersigned hereby orders from Wesco Turf the equipment detailed in this quotation. This order is subject to our ability to obtain such equipment from the manufacturer and Wesco Turf shall be under no liability if delivery of the equipment is delayed or prevented due to labor disturbances, transportation difficulties, or for any reason beyond our control. The price indicated is subject to your receipt of the Equipment prior to any change in price by the manufacturer.

Please indicate your acceptance of this quote as an order by signing below and returning via email to steven.ranew@wescoturf.com or fax 941.487.6889. Payment terms are subject to credit approval. Time of delivery may vary; please check when placing order.

Signed: ______________________________

Name: ______________________________

Date: ______________________________

Thank you for considering Wesco Turf, Inc. for your equipment needs. If I can be of any further assistance, please do not hesitate to contact me.

Sincerely,

Steven Ranew

Commercial Golf Territory Manager
(727) 639-5255, steven.ranew@wescoturf.com

JOHN DEERE

Selling Equipment

Quote Id: 32980950 **Customer:** HERITAGE PINES COMMUNITY ASSOCIATION

JOHN DEERE 1600 Turbo Wide-Area Mower with 2-Post Folding ROPS

Suggested List
$ 94,053.64

Hours:
Stock Number:

Code	Description	Qty
0737TC	1600 Turbo TerrainCut Commercial Wide-Area Mower with 2-Post Folding ROPS	1
	Standard Options - Per Unit	
001A	United States and Canada	1
183N	JDLink™ Modem	1
0443	US English w/ Spanish (Bi-Lingual) Operator's Manual	1
	Dealer Attachments	
TCA20363	Semi Pneumatic Caster Tire	1
	Other Charges	
	Freight	1
	Setup	1

QUOTE

QUOTE #:	GTEQ1846
DATE:	Jul 3, 2025

GlobalTurf
EQUIPMENT SALES & RENTALS

Global Turf Equipment & Sales
11644 Uradco Pl , ,
San Antonio, FL 33576

Phone: 3525883092
Fax:

Prepared For:

Tim
Heritage Pines

Phone

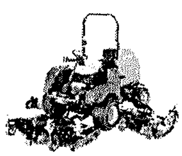
Prepared By:

JT Hauk
Regional Sales Representative
jt@globalturf.com

P.O. Number	Payment Terms	Valid Through

Here is the quote you requested.

Qty	Description	Manufacturer	Part Number	Unit Price	Ext. Price
HR600					$78,180.09
1	Jacobsen HR600 Rotary Mower, ROPS, Stage V w Reversing Fan	Jacobsen	JMP653F	$76,528.09	$76,528.09
1	Cool Top and Fan 43"x51" Black	Cool Top	C4351B	$1,129.00	$1,129.00
1	LED Worklight Kit - MP/HR Series Cabin	Jacobsen	10008205	$523.00	$523.00



No tariff charge while supplies last

SubTotal	$78,180.09
Tax	$5,472.61
Shipping	$0.00
TOTAL	$83,652.70

Customer Signature *Date*

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2025

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2025

	Major Funds	Total Governmental Funds
	General	
ASSETS		
Cash - SunTrust - 5304	$ 9,858	$ 9,858
Investments		
BankUnited*	250,000	250,000
BankUnited - ICS	200,000	200,000
SBA		
Operating A	887	887
Reserve A	2,162	2,162
Utility deposit	14,717	14,717
Total assets	$ 477,624	$ 477,624
LIABILITIES & FUND BALANCE		
Liabilities		
Accounts payable	$ 1,000	$ 1,000
Total liabilities	1,000	1,000
Fund balance		
Committed		
Disaster recovery	100,000	100,000
Future mower replacement	100,000	100,000
Working capital	150,000	150,000
Unassigned	126,624	126,624
Total fund balance	476,624	476,624
Total liabilities and fund balance	$ 477,624	$ 477,624

*These accounts were not reconciled as statements were not available prior to the agenda package ship date.

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2025

	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	% of Budget
REVENUES															
Assessment levy	$ -	$ 139,765	$ 138,263	$ 11,114	$ 8,902	$ 5,105	$ 10,293	$ 1,313	$ -	$ -	$ -	$ -	$ 314,755	$ 316,521	99%
Interest & miscellaneous	16	15	16	12	11	12	12	12	-	-	-	-	106	1,000	11%
Total revenues	16	139,780	138,279	11,126	8,913	5,117	10,305	1,325	-	-	-	-	314,861	317,521	99%
EXPENDITURES															
Professional & administrative fees															
Supervisors	1,077	-	1,077	-	1,077	79	75	1,077	-	-	-	-	4,462	7,000	64%
Management	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,704	-	-	-	-	21,632	32,450	67%
Legal	-	-	-	-	140	545	-	948	-	-	-	-	1,633	1,000	163%
Engineering	340	493	265	453	-	834	368	1,818	-	-	-	-	4,571	5,000	91%
Audit	-	-	-	-	-	-	1,000	1,500	-	-	-	-	2,500	7,500	33%
Assessment roll preparation	601	601	601	601	601	601	601	601	-	-	-	-	4,808	7,210	67%
Trustee fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,337	0%
Telephone	12	12	13	13	13	13	13	13	-	-	-	-	102	150	68%
Rentals and leases	155	155	155	155	155	155	155	155	-	-	-	-	1,240	1,860	67%
Postage	255	8	126	19	-	140	136	-	-	-	-	-	684	1,000	68%
Printing & binding	86	86	86	86	86	86	86	86	-	-	-	-	688	1,030	67%
Legal advertising	-	122	-	-	-	-	-	-	-	-	-	-	122	350	35%
Annual district filing fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Insurance	9,378	-	-	-	-	-	-	-	-	-	-	-	9,378	9,300	101%
Contingencies	116	121	116	116	128	128	128	420	-	-	-	-	1,273	1,000	127%
ADA website compliance	210	-	-	-	-	-	-	-	-	-	-	-	210	210	100%
Website	-	-	-	-	-	705	-	-	-	-	-	-	705	705	100%
Total professional and administrative fees	15,109	4,302	5,143	4,147	4,904	5,990	5,266	9,322	-	-	-	-	54,183	80,277	67%
Operations and maintenance															
Electricity - street lighting	-	1,946	1,946	1,957	1,957	1,957	1,957	2,075	-	-	-	-	13,795	22,500	61%
Retention pond mowing/weed control	-	11,070	11,070	11,070	11,070	11,070	11,070	11,070	-	-	-	-	77,490	133,000	58%
Irrigation water	-	1,711	1,761	1,835	1,402	964	1,555	1,841	-	-	-	-	11,069	18,000	61%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Aquatic weed control	1,586	1,586	-	-	-	-	-	-	-	-	-	-	3,172	20,000	16%
Dry retention pond refurbishment/planting	-	-	700	1,600	3,200	1,600	16,100	1,600	-	-	-	-	24,800	36,000	69%
Total operations and maintenance	1,586	16,313	15,477	16,462	17,629	15,591	30,682	16,586	-	-	-	-	130,326	230,500	57%
EXPENDITURES (continued)															
Other fees and charges															
Property appraiser	-	-	-	-	-	150	-	-	-	-	-	-	150	150	100%
Tax collector	-	2,794	2,765	217	178	102	206	25	-	-	-	-	6,287	5,559	113%
Total other fees and charges	-	2,794	2,765	217	178	252	206	25	-	-	-	-	6,437	5,709	113%
Total expenditures	16,695	23,409	23,385	20,826	22,711	21,833	36,154	25,933	-	-	-	-	190,946	316,486	60%
Excess/(deficiency) of revenues over/(under) expenditures	(16,679)	116,371	114,894	(9,700)	(13,798)	(16,716)	(25,849)	(24,608)	-	-	-	-	123,915	1,035	
Fund balance - beginning	352,709	336,030	452,401	567,295	557,595	543,797	527,081	501,232	476,624	476,624	476,624	476,624	352,709	380,243	
Fund balance - ending															
Committed															
Disaster recovery	100,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	100,000	
Future mower replacement	100,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	100,000	
Working capital	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Unassigned	(13,970)	57,401	172,295	162,595	148,797	132,081	106,232	81,624	81,624	81,624	81,624	81,624	81,624	31,278	
Fund balance - ending	$ 336,030	$ 452,401	$ 567,295	$ 557,595	$ 543,797	$ 527,081	$ 501,232	$ 476,624	$ 476,624	$ 476,624	$ 476,624	$ 476,624	$ 476,624	$ 381,278	

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL LEDGER
AS OF
MAY 31, 2025

Heritage Pines CDD
General Ledger
As of May 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
101.002 · Suntrust Checking-5304 - NEW							34,477.87
General Journal	05/01/2025	3155		BOARD MEETING - 04/15/25		923.50	33,554.37
General Journal	05/01/2025	3155		BOARD MEETING - 04/15/25		153.00	33,401.37
General Journal	05/12/2025	3163		TAX COLLECTON	38.99		33,440.36
General Journal	05/12/2025	3164		TAX COLLECTION	1,248.09		34,688.45
General Journal	05/14/2025	3160		Accounts Payable 05/14/2025		24,006.43	10,682.02
General Journal	05/21/2025	3167		05/25 SERVICE CHARGE		143.08	10,538.94
General Journal	05/29/2025	3162		Accounts Payable 05/29/2025		681.00	9,857.94
General Journal	05/30/2025	3168		05/25 INTEREST INCOME	0.24		9,858.18
Total 101.002 · Suntrust Checking-5304 - NEW					1,287.32	25,907.01	9,858.18
101.003 · BankUnited - 8358							250,000.00
Total 101.003 · BankUnited - 8358							250,000.00
101.004 · BankUnited - ICS							200,000.00
Total 101.004 · BankUnited - ICS							200,000.00
151.000 · Investments							3,037.70
151.001 · SBA-Operating A Account - 1760							883.68
General Journal	05/31/2025	3177		05/25 INTEREST INCOME	3.35		887.03
Total 151.001 · SBA-Operating A Account - 1760					3.35	0.00	887.03
151.101 · SBA - Reserve A Account - 1761							2,154.02
General Journal	05/31/2025	3177		05/25 INTEREST INCOME	8.20		2,162.22
Total 151.101 · SBA - Reserve A Account - 1761					8.20	0.00	2,162.22
Total 151.000 · Investments					11.55	0.00	3,049.25
156.100 · Utility Deposit							14,716.80
Total 156.100 · Utility Deposit							14,716.80
202.000 · Accounts Payable - Year End							-1,000.00
General Journal	05/14/2025	3159		Accounts Payable 05/14/2025		24,006.43	-25,006.43
General Journal	05/14/2025	3160		Accounts Payable 05/14/2025	24,006.43		-1,000.00
General Journal	05/29/2025	3161		Accounts Payable 05/29/2025		681.00	-1,681.00
General Journal	05/29/2025	3162		Accounts Payable 05/29/2025	681.00		-1,000.00
Total 202.000 · Accounts Payable - Year End					24,687.43	24,687.43	-1,000.00
271.000 · Unreserved Fund Balance							43,724.92
Total 271.000 · Unreserved Fund Balance							43,724.92
271.100 · Reserved Fund Balance							-83,000.00
Total 271.100 · Reserved Fund Balance							-83,000.00
3900 · Retained Earnings							-313,433.77
Total 3900 · Retained Earnings							-313,433.77
361.000 · Interest Income							-93.25
361.100 · Interest Income - Surplus Acct							-26.42
Total 361.100 · Interest Income - Surplus Acct							-26.42
361.000 · Interest Income - Other							-66.83
General Journal	05/30/2025	3168		05/25 INTEREST INCOME		0.24	-67.07
General Journal	05/31/2025	3177		05/25 INTEREST INCOME		3.35	-70.42

Heritage Pines CDD
General Ledger
As of May 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	05/31/2025	3177		05/25 INTEREST INCOME		8.20	-78.62
Total 361.000 · Interest Income - Other					0.00	11.79	-78.62
Total 361.000 · Interest Income					0.00	11.79	-105.04
363.100 · Assessment Levy							-313,442.55
General Journal	05/12/2025	3163		TAX COLLECTON		38.99	-313,481.54
General Journal	05/12/2025	3164		TAX COLLECTION		1,248.09	-314,729.63
General Journal	05/12/2025	3164		TAX COLLECTOR FEE		25.47	-314,755.10
Total 363.100 · Assessment Levy					0.00	1,312.55	-314,755.10
511.000 · Legislative							3,383.50
511.110 · Supervisor's Fees							3,383.50
Check	05/01/2025	DD	MICHAEL V. WALSH	BOARD MEETING - 04/15/25	184.70		3,568.20
Check	05/01/2025	DD	KATHLEEN LONERGAN	BOARD MEETING - 04/15/25	184.70		3,752.90
Check	05/01/2025	DD	ARTHUR RHODES	BOARD MEETING - 04/15/25	184.70		3,937.60
Check	05/01/2025	DD	CAROL VAUGHAN	BOARD MEETING - 04/15/25	184.70		4,122.30
Check	05/01/2025	DD	STEPHEN PUTMAN	BOARD MEETING - 04/15/25	184.70		4,307.00
General Journal	05/01/2025	3155		BOARD MEETING - 04/15/25	153.00		4,460.00
Total 511.110 · Supervisor's Fees					1,076.50	0.00	4,460.00
Total 511.000 · Legislative					1,076.50	0.00	4,460.00
512.000 · Executive							18,929.12
512.311 · Management Fees							18,929.12
Bill	05/14/2025	2025-3130	WRATHELL, HUNT & ASS...	05/25 MANAGEMENT FEES	2,704.16		21,633.28
Total 512.311 · Management Fees					2,704.16	0.00	21,633.28
Total 512.000 · Executive					2,704.16	0.00	21,633.28
513.000 · Financial & Administrative							11,618.37
513.310 · Assessment Roll Preparation							4,205.81
Bill	05/14/2025	2025-3130	WRATHELL, HUNT & ASS...	05/25 MANAGEMENT FEES	600.83		4,806.64
Total 513.310 · Assessment Roll Preparation					600.83	0.00	4,806.64
513.314 · Property Appraiser							150.00
Total 513.314 · Property Appraiser							150.00
513.315 · Tax Collector							6,262.56
General Journal	05/12/2025	3164		TAX COLLECTOR FEE	25.47		6,288.03
Total 513.315 · Tax Collector					25.47	0.00	6,288.03
513.320 · Audit							1,000.00
Bill	05/14/2025	113776811	CARR, RIGGS & INGRAM, ...	FY 2024 AUDIT - FINAL BILLING	1,500.00		2,500.00
Total 513.320 · Audit					1,500.00	0.00	2,500.00
Total 513.000 · Financial & Administrative					2,126.30	0.00	13,744.67
514.000 · Legal Counsel							685.00
514.310 · Legal Fees							685.00
Bill	05/14/2025	26412	STRALEY ROBIN VERICKER	03/25 LEGAL FEES	266.50		951.50
Bill	05/29/2025	26536	STRALEY ROBIN VERICKER	04/25 LEGAL FEES	681.00		1,632.50

Heritage Pines CDD
General Ledger
As of May 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 514.310 · Legal Fees					947.50	0.00	1,632.50
Total 514.000 · Legal Counsel					947.50	0.00	1,632.50
519.000 · Other General Goverment							16,653.97
519.320 · Engineering							2,752.56
Bill	05/14/2025	HPC1202-22-06	STROUD ENGINEERING C...	04/25 ENG. FEES	1,818.00		4,570.56
Total 519.320 · Engineering					1,818.00	0.00	4,570.56
519.410 · Postage							685.46
Total 519.410 · Postage							685.46
519.411 · Telephone							87.50
Bill	05/14/2025	2025-3130	WRATHELL, HUNT & ASS...	05/25 MANAGEMENT FEES	12.50		100.00
Total 519.411 · Telephone					12.50	0.00	100.00
519.413 · Website Maintenance							704.99
Total 519.413 · Website Maintenance							704.99
519.414 · ADA Website Compliance							210.00
Total 519.414 · ADA Website Compliance							210.00
519.440 · Rentals and Leases							1,085.00
Bill	05/14/2025	2025-3130	WRATHELL, HUNT & ASS...	05/25 MANAGEMENT FEES	155.00		1,240.00
Total 519.440 · Rentals and Leases					155.00	0.00	1,240.00
519.450 · Insurance							9,378.00
Total 519.450 · Insurance							9,378.00
519.470 · Printing and Binding							600.81
Bill	05/14/2025	2025-3130	WRATHELL, HUNT & ASS...	05/25 MANAGEMENT FEES	85.83		686.64
Total 519.470 · Printing and Binding					85.83	0.00	686.64
519.480 · Legal Advertising							122.00
Total 519.480 · Legal Advertising							122.00
519.490 · Contingencies							852.65
519.540 · Annual District Filing Fee							175.00
Total 519.540 · Annual District Filing Fee							175.00
Total 519.000 · Other General Goverment					2,071.33	0.00	18,725.30
539.000 · Field Maintenance							113,742.32
539.311 · Aquatic Weed Control							3,172.00
Total 539.311 · Aquatic Weed Control							3,172.00
539.340 · Retention Pond Mowing/Weed Cont							66,420.00
Bill	05/14/2025	05012025	HERITAGE PINES COMMU...	04/25 EQUIPMENT USE	11,070.00		77,490.00
Total 539.340 · Retention Pond Mowing/Weed Cont					11,070.00	0.00	77,490.00
539.341 · Dry Retention Pond Refurbish							23,200.00
Bill	05/14/2025	2324	PREMIER LAKES	ANNUAL LAKE MAINTENANCE	1,600.00		24,800.00

Heritage Pines CDD
General Ledger
As of May 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 539.341 · Dry Retention Pond Refurbish					1,600.00	0.00	24,800.00
539.430 · Street Lighting							11,720.74
Bill	05/14/2025	1306910 050725	WITHLACOOCHEE RIVER ...	1306910 05/07/25	1,596.23		13,316.97
Bill	05/14/2025	2041547 050525	WITHLACOOCHEE RIVER ...	2041547 05/05/25	478.29		13,795.26
Total 539.430 · Street Lighting					2,074.52	0.00	13,795.26
539.431 · Irrigation of Pond Banks							9,229.58
Bill	05/14/2025	22261485	HERITAGE PINES COMMU...	03/25 RECLAIMED WATER	1,841.33		11,070.91
Total 539.431 · Irrigation of Pond Banks					1,841.33	0.00	11,070.91
539.490 · Contingencies							0.00
Bill	05/14/2025	41264170	HERITAGE PINES COMMU...	04/25 MISC PARTS AND LABOR	277.76		277.76
General Journal	05/21/2025	3167		05/25 SERVICE CHARGE	143.08		420.84
Total 539.490 · Contingencies					420.84	0.00	420.84
Total 539.000 · Field Maintenance					17,006.69	0.00	130,749.01
TOTAL					**51,918.78**	**51,918.78**	**0.00**

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
THROUGH
MAY 31, 2025

Heritage Pines CDD
CHECK REGISTER
May 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	**CBI**	**05/14/2025**	**WITHLACOOCHEE RIVER ELECTRIC ...**	**101.002 · Suntrust Checking-5...**		**-2,074.52**
Bill	1306910 0507...	05/14/2025		539.430 · Street Lighting	-1,596.23	1,596.23
Bill	2041547 0505...	05/14/2025		539.430 · Street Lighting	-478.29	478.29
TOTAL					-2,074.52	2,074.52
Check	**DD**	**05/01/2025**	**MICHAEL V. WALSH**	**101.002 · Suntrust Checking-5...**		**-184.70**
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**05/01/2025**	**KATHLEEN LONERGAN**	**101.002 · Suntrust Checking-5...**		**-184.70**
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**05/01/2025**	**ARTHUR RHODES**	**101.002 · Suntrust Checking-5...**		**-184.70**
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**05/01/2025**	**CAROL VAUGHAN**	**101.002 · Suntrust Checking-5...**		**-184.70**
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Check	**DD**	**05/01/2025**	**STEPHEN PUTMAN**	**101.002 · Suntrust Checking-5...**		**-184.70**
				511.110 · Supervisor's Fees	-184.70	184.70
TOTAL					-184.70	184.70
Bill Pmt -Check	**10151**	**05/14/2025**	**CARR, RIGGS & INGRAM, LLC**	**101.002 · Suntrust Checking-5...**		**-1,500.00**
Bill	113776811	05/14/2025		513.320 · Audit	-1,500.00	1,500.00
TOTAL					-1,500.00	1,500.00
Bill Pmt -Check	**10152**	**05/14/2025**	**HERITAGE PINES COMMUNITY ASSO...**	**101.002 · Suntrust Checking-5...**		**-13,189.09**

Heritage Pines CDD
CHECK REGISTER
May 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	05012025	05/14/2025		539.340 · Retention Pond Mowin...	-11,070.00	11,070.00
Bill	22261485	05/14/2025		539.431 · Irrigation of Pond Banks	-1,841.33	1,841.33
Bill	41264170	05/14/2025		539.490 · Contingencies	-277.76	277.76
TOTAL					-13,189.09	13,189.09
Bill Pmt -Check	**10153**	**05/14/2025**	**PREMIER LAKES**	**101.002 · Suntrust Checking-5...**		**-1,600.00**
Bill	2324	05/14/2025		539.341 · Dry Retention Pond Re...	-1,600.00	1,600.00
TOTAL					-1,600.00	1,600.00
Bill Pmt -Check	**10154**	**05/14/2025**	**STRALEY ROBIN VERICKER**	**101.002 · Suntrust Checking-5...**		**-266.50**
Bill	26412	05/14/2025		514.310 · Legal Fees	-266.50	266.50
TOTAL					-266.50	266.50
Bill Pmt -Check	**10155**	**05/14/2025**	**STROUD ENGINEERING CONSULTAN...**	**101.002 · Suntrust Checking-5...**		**-1,818.00**
Bill	HPC1202-22-06	05/14/2025		519.320 · Engineering	-1,818.00	1,818.00
TOTAL					-1,818.00	1,818.00
Bill Pmt -Check	**10156**	**05/14/2025**	**WRATHELL, HUNT & ASSOCIATES. L...**	**101.002 · Suntrust Checking-5...**		**-3,558.32**
Bill	2025-3130	05/14/2025		512.311 · Management Fees	-2,704.16	2,704.16
				513.310 · Assessment Roll Prep...	-600.83	600.83
				519.411 · Telephone	-12.50	12.50
				519.440 · Rentals and Leases	-155.00	155.00
				519.470 · Printing and Binding	-85.83	85.83
TOTAL					-3,558.32	3,558.32
Bill Pmt -Check	**10157**	**05/29/2025**	**STRALEY ROBIN VERICKER**	**101.002 · Suntrust Checking-5...**		**-681.00**
Bill	26536	05/29/2025		514.310 · Legal Fees	-681.00	681.00
TOTAL					-681.00	681.00

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT
INVOICES

500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
850-837-3141

Heritage Pines CDD
Email Invoice to Nicole
HeritagePinesCDD@DistrictAP.com

Invoice No. *113776811 (include on check)*
Date *04/30/2025*
Client No. *20-03195.000AX*

Professional services rendered as follows:

Second progress billing on audit of financial statements
as of September 30, 2024. $ 1,500.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
1,500.00	1,000.00	0.00	0.00	0.00	2,500.00

Invoice payable upon receipt. Please include invoice number with payment.
To pay by ACH or credit card, please visit https://criadv.com/client-resources/ or scan QR code below.
Credit card payments are subject to a 3.5% surcharge.
CRI reserves the right to assess finance charges on past due balances up to the maximum amount allowed under state law.

HERITAGE PINES
Community Association
Heritage Pines Community Association, Inc.
11524 Scenic Hills Blvd.
Hudson, FL 34667

Date: May 1, 2025

To: Heritage Pines CDD

Attn: Chuck Adams

Below is the invoice for services performed by the contract for April 2025 and the total amount payable to HPCA.

Service Agreement

Monthly Fee $11,070.00

retention pond mowing/ weed control

Total

Thank you

Herb Hurley, GM

Heritage Pines Community Assoc.

727/861-7784 • Fax 727/619-6626

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
NEW PORT RICHEY (727) 847-8131
DADE CITY (352) 521-4285
UtilCustServ@MyPasco.net
Pay By Phone: 1-855-786-5344

1 0 1
10-20160

HERITAGE PINES COMMUNITY ASSOCIATION

Service Address: **18801 GRAND CLUB DR**
Bill Number: 22261485
Billing Date: 4/23/2025
Billing Period: 3/7/2025 to 4/7/2025

Account #	Customer #
0010470	01016692

Please use the 15-digit number below when making a payment through your bank

001047001016692

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2024.
Please visit bit.ly/pcurates for additional details.

Service	Meter #	Previous		Current		# of Days	Consumption
		Date	Read	Date	Read		In thousands
Reclaim	13349042	3/7/2025	489651	4/7/2025	506513	31	16862

Usage History

	Water
April 2025	16862
March 2025	14249
February 2025	8832
January 2025	12840
December 2024	16803
November 2024	16124
October 2024	15672
September 2024	19436
August 2024	13446
July 2024	19293
June 2024	11842
May 2024	21662

Transactions

Previous Bill		5,557.11
Payment 04/11/25		-5,557.11 CR
Balance Forward		0.00
Current Transactions		
Reclaimed		
Reclaimed	16,862 Thousand Gals X $0.39	6,576.18
Total Current Transactions		6,576.18
TOTAL BALANCE DUE		**$6,576.18**

6,576.18 x 28% = 1,841.33

Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

☐ Check this box if entering change of mailing address on back.

Account #	0010470
Customer #	01016692
Balance Forward	0.00
Current Transactions	6,576.18
Total Balance Due	**$6,576.18**
Due Date	**5/12/2025**

10% late fee will be applied if paid after due date

The Total Due will be electronically transferred on 05/12/2025.

HERITAGE PINES COMMUNITY ASSOCIATION
11524 Scenic Hills BOULEVARD
HUDSON FL 346675601

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

HERITAGE PINES
Community Association
Heritage Pines Community Association, Inc.
11524 Scenic Hills Blvd.
Hudson, FL 34667

Date: May 1, 2024

To: Heritage Pines CDD

Attn: Chuck Adams

Below is the cost of the parts and the labor to fix the CDD mower in April. I have also attached the invoices for the parts for your records.

Invoice #41264170	Misc Parts for the 4000	$217.76
Labor to Install & Fix	2 Hours @ $30 per Hour	$60.00
Total		$277.76

Thank you

Herb Hurley, GM

Heritage Pines Community Assoc.

WESCO TURF INC. + Hector Est. 1913

Wesco Turf, Inc.
2101 Cantu Court
Sarasota, FL 34232-6240
(941) 377-6777

CDD

Invoice# 41264170
Location# 02
Date 04/14/25
Page 1 OF 1

** Invoice **

204007
HERITAGE PINES COMMUNITY ASSOC.
ATTN:ACCOUNTS PAYABLE
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601

Ship To:
HERITAGE PINES COMMUNITY ASSOC.
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601

158*10

CustP/O:scott
Ord-Date:04/14/25
Billed-Date:04/14/25

Reps :308 /
W/B:Web Interface User
Ship-Via:UPS GROUND

Terms:Net 30 Days
Order# :21513234

Shipment Tracking Reference : 1Z3436820369699269

Product	Description	Open	Ship'd	B/O	Price U/M	Extension
108-8076	V-BELT, DECK **PP	2	2	0	28.170 EA	56.34
110-6129	IDLER ARM ASM **PP	1	1	0	96.310 EA	96.31
3-6498	WASHER-THRUST **PP	2	2	0	3.320 EA	6.64
70-1160	WASHER **RLC	2	2	0	3.900 EA	7.80
107938	SPRING-EXTENSION **RLC **PP	1	1	0	7.750 EA	7.75
104-0858	BOLT-SHOULDER **RLC	2	2	0	5.050 EA	10.10

GL# 7065 - 070
Price Approved$ $ 217.76
Dept Mgr Approval ____
Date 5.1.25
GM Approval ____
Date ____
CR Approval ____
Date ____

Mdse Total	Handling	Misc Chg	Tax	Freight	Dep-amt	Dep-Appld	Invoice Total
184.94	2.50	0.00	12.95	17.37	0.00	0.00	217.76

WESCO TURF, INC.

Packing List

Wesco Turf Sarasota Warehouse
Sarasota Warehouse
(941)377-6777
2101 Cantu Court
Sarasota, FL 34232-6242

COD

Order# : 21513234-1
Location : 02
Date : 04/14/25
Ord-Date : 04/14/25
Page : 1 OF 1

Customer: 204007

HERITAGE PINES COMMUNITY ASSOC.
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601
727-869-7270

ShipTo: 204007-204726

HERITAGE PINES COMMUNITY ASSOC
11524 SCENIC HILLS BLVD
HUDSON, FL 34667-5601

PO Number	Terms	Shipped Via	Freight Terms	Sales Rep
scott Contact: Tim Gatz	Net 30 Days	UPS GROUND Phone: (727) 861-7784 WB: WEB	Freight with H.C.	308

Ordered	U/M	Qty-Shp	Qty-B/O	Item Number	Item Description	Price	Extension
2	EA	2	0	108-8076	V-BELT, DECK **PP	28.170	56.34
1	EA	1	0	110-6129	IDLER ARM ASM **PP	96.310	96.31
2	EA	2	0	3-6498	WASHER-THRUST **PP	3.320	6.64
2	EA	2	0	70-1160	WASHER **RLC	3.900	7.80
1	EA	1	0	107938	SPRING-EXTENSION **RLC **PP	7.750	7.75
2	EA	2	0	104-0858	BOLT-SHOULDER **RLC	5.050	10.10
1	EA	1	0	PARTS.FLYER7	REELS+BLADES+TINES PROMO FLYER APR - MAY 2025	0.000	0.00

Packing List Only. Invoice to follow.

CDD Irrigation/Equipment Expense April 2025

Mowing Equipment	**Quantity**	**Price**		**Total**
Toro 4000				
Safety check	1			
Repair Work	1	$217.76		$217.76
Z Mower				
Safety check	1			
Repair Work				
Ventrac				
Safety check	1			
Repair Work				
			Total	$217.76
Irrigation				
Rotors	7	$19		$133
Golf Drives	3	$160		$480.00
Fittings	7	$5		$35.00
Valve	0	$80		$0.00
			Total	$648.00

	Hrs.	March	April	Hrs. Run
4000 Mower		3894.6	3937.4	42.8
Z-Mower		2337.2	2341.3	4.1
Ventrac		477.2	516.9	39.7
Bush Hog				

Invoice

PREMIER LAKES

1936 Bruce B Downs Blvd Suite 308
Wesley Chapel, FL 33543
(844) 525-3735
CustomerSupport@PremierLakesFL.com

DATE	05/01/2025
INVOICE#	2324
TERMS	NET 30
DUE DATE	05/31/2025

BILL TO	SERVICE LOCATION
Heritage Pines CDD 11524 Scenic Hills Boulevard Hudson Florida 34667	Heritage Pines CDD 11524 Scenic Hills Boulevard Hudson, Florida 34667

JOB#	DATE	PO/REF#	DESCRIPTION
1056294843			

Charges	Rate	Total
Annual Lake Maintenance	$1,600.00	$1,600.00

CUSTOMER MESSAGE

Thank you for your business!

Invoice Total:	**$1,600.00**
Deposits (-):	**$0.00**
Payments (-):	**$0.00**
Total Due:	**$1,600.00**

Straley Robin Vericker
1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Heritage Pines Community Development District
c/o Wrathell Hunt & Associates
9220 Bonita Beach Rd., Suite 214
Bonita Springs, FL 34135

April 25, 2025
Client: 001044
Matter: 000001
Invoice #: 26412

RE: CDD - General Matters

For Professional Services Rendered Through March 31, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
3/12/2025	LC	REVIEW MEETING INFORMATION FOR APPROVING BUDGET FOR FISCAL YEAR 2025-2026; PREPARE DRAFT RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	1.0	$175.00
3/14/2025	WAS	REVIEW RESOLUTION APPROVING PRELIMINARY BUDGET AND SETTING PUBLIC HEARING ON BUDGET ADOPTION.	0.3	$91.50
		Total Professional Services	1.3	$266.50

Total Services	$266.50	
Total Disbursements	$0.00	
Total Current Charges		$266.50
Previous Balance		$545.00
Less Payments		*($545.00)*
PAY THIS AMOUNT		**$266.50**

Please Include Invoice Number on all Correspondence

STROUD
Engineering Consultants

Transmittal Letter

10503 Cyndee Ln.
Odessa, Florida 33556
Office/Cell: (813) 706-1964
Kurt@StroudEngineering.com

May 5, 2025

To:
Heritage Pines CDD
Attn: Mr. Chuck Adams
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Attention: Mr. Chuck Adams

Re: Current Invoice (Heritage Pines CDD – Misc. Engineering Services FY 25)

Job Number: HPC 12-02-22

We are sending you

☒ Attached ☐ Under Separate Cover the following:

☐ Shop Drawings ☐ Prints ☐ Plans ☐ Other:
☐ Copy of Letter ☐ Change Order ☐ Samples
☐ Report ☐ Reproducible ☐ Specification

Copies	Date	Description
1	5-5-25	Consultant Invoice (Period of 4/1/25 to 4/30/25)

These are transmitted as checked below

☒ For Approval ☐ For Review and Comment
☐ For Your Use ☐ For Your Information
☐ As Requested ☐ For Your File

Comments:

Chuck,
Attached is the current invoice for requested services through April 30, 2025, including the associated invoice breakdown. Let me know if you have any questions or need any additional information.

Copy to:

File

Kurt D. Heath, P.E.

Engineering Consultants

10503 Cyndee Ln.
Odessa, Florida 33556
813-760-1964

INVOICE #HPC1202-22-06
Date: May 5, 2025

INVOICE

TO:
Heritage Pines CDD
Attn: Chuck Adams
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

FOR:
Heritage Pines CDD
Work Task No. 22 - Misc. Engineering Services (FY 2025)
(Period of 4/1/25 through 4/30/25)

DESCRIPTION	% COMPLETE	FEE	AMOUNT
Task 1 – Project Engineering Services ** See Attached Hourly Breakdown	100.0	$1,818.00	$1,818.00
Total Completed to Date			**$1,818.00**
Total Previously Invoiced			**$0.00**
Total Due This Invoice (Net 30)			**$1,818.00**

Kurt D. Heath, PE
Stroud Engineering Consultants, Inc.

INVOICE BREAKDOWN

(Period of 4/1/25 through 4/30/25)

Task 1 - Miscellaneous Engineering Services

Labor Description	Date	Hours	Rate	Amount
General/Miscellaneous Tasks				
Site visit to eval. Vegetation removal progress at NWRA 33, perform ERP inspections of drainage systems at Village 11, 19, Grand Club Dr., and golf course	4/2	5.0	$ 75.00	$ 375.00
Prepared ERP inspection letters and sent documents to SWFWMD	4/4	4.0	$ 75.00	$ 300.00
Site visit to assist ESF with vegetation removal at NWRA 33, coordinated w/ Charles Luption (Schaer) re: curb repair contract	4/7	5.0	$ 75.00	$ 375.00
Attended CDD Board Mtg. and performed site visit to evaluate wetland vegetation issues at NWRA 33	4/15	3.5	$ 75.00	$ 262.50
Site visit to assist ESF with vegetation removal at NWRA 33 (south side)	4/21	4.5	$ 75.00	$ 337.50
Labor Total				**$ 1,650.00**
Expenses Description				
Mileage (@ 4 site visits)				240
Mileage Rate				$ 0.700
Expenses Total				**$ 168.00**
Total Billing Period Cost for Task 1				**$ 1,818.00**

Wrathell, Hunt & Associates, LLC

2300 Glades Rd.
Suite 410W
Boca Raton, FL 33431

Invoice

Date	Invoice #
5/1/2025	2025-3130

Bill To:
Heritage Pines CDD PO Box 810036 Boca Raton, FL 33481

Description	Amount
Management	2,704.16
Assessment Services	600.83
Telephone	12.50
Rentals & Leases	155.00
Printing & Binding	85.83

Building client relationships one step at a time ...	**Total** $3,558.32

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number	**1306910**	Cycle	04
Meter Number			
Customer Number	10183439		
Customer Name	HERITAGE PINES COM DEV		

Bill Date	05/07/2025
Amount Due	1,596.23
Current Charges Due	05/28/2025

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

Previous Balance		1,498.23
Payment	1,498.23CR	
Balance Forward		0.00
Light Energy Charge	141.54	
Light Support Charge	124.03	
Light Maintenance Charge	241.02	
Light Fixture Charge	287.98	
Light Fuel Adj 5,104 KWH @ 0.04400	224.58	
Poles(QTY 103)	564.50	
FL Gross Receipts Tax	12.58	
Total Current Charges		1,596.23
Total Due Please Pay		1,596.23

1 0 1 8 3 4 3 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Lights/Poles	Type/Qty		Type/Qty		Type/Qty		Type/Qty		Type/Qty	
	105	76	205	21	305	6	455	3	960	9
	150	3	270	4	360	1	910	94		

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/07/2025

Use above space for address change ONLY.

District: BP04

1306910 **BP04**
HERITAGE PINES COM DEV
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	**05/28/2025**
TOTAL CHARGES DUE	**1,596.23**
Total Charges Due After Due Date	**1,620.17**

0001306910000159623000162017000

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number	**2041547**	Cycle	02
Meter Number			
Customer Number	10183439		
Customer Name	HERITAGE PINES COM DEV		

Bill Date	05/05/2025
Amount Due	478.29
Current Charges Due	05/23/2025

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

1 0 1 8 3 4 3 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance		459.12
Payment	459.12CR	
Balance Forward		0.00
Light Energy Charge	6.01	
Light Support Charge	13.01	
Light Maintenance Charge	140.59	
Light Fixture Charge	173.50	
Light Fuel Adj 547 KWH @ 0.04400	24.07	
Poles(QTY 29)	120.00	
FL Gross Receipts Tax	1.11	
Total Current Charges		478.29
Total Due Please Pay		478.29

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	205 4	210 25	910 4	935 25

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/05/2025

Use above space for address change ONLY.

District: BP02

2041547 **BP02**
HERITAGE PINES COM DEV
2300 GLADES RD STE 410W
BOCA RATON FL 33431-8556

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	**05/23/2025**
TOTAL CHARGES DUE	**478.29**
Total Charges Due After Due Date	**485.46**

000204154700004782900004854603

Straley Robin Vericker
1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Heritage Pines Community Development District
c/o Wrathell Hunt & Associates
9220 Bonita Beach Rd., Suite 214
Bonita Springs, FL 34135

May 16, 2025
Client: 001044
Matter: 000001
Invoice #: 26536

RE: CDD - General Matters

For Professional Services Rendered Through April 30, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
4/9/2025	LC	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	$105.00
4/14/2025	WAS	REVIEW AGENDA PACKAGE FOR BOARD OF SUPERVISORS MEETING.	0.4	$122.00
4/29/2025	WAS	REVIEW NOTICE OF PUBLIC HEARING ON ADOPTION OF OPERATION AND MAINTENANCE BUDGET.	0.3	$91.50
4/30/2025	WAS	COMMUNICATIONS REGARDING PUBLIC HEARING ADVERTISEMENT FOR BUDGET ADOPTION.	0.2	$61.00
4/30/2025	LC	FINALIZE PUBLICATION AD FOR FY 2025-2026 BUDGET PUBLIC HEARING; PREPARE CORRESPONDENCE TO DISTRICT MANAGER TO CONFIRM NO INCREASE IN THE BUDGET.	0.2	$35.00
		Total Professional Services	1.7	$414.50

Total Services	$414.50	
Total Disbursements	$0.00	
Total Current Charges		$414.50
Previous Balance		$266.50
PAY THIS AMOUNT		**$681.00**

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
26412	April 25, 2025	$266.50	$0.00	$0.00	$0.00	$681.00
				Total Remaining Balance Due		**$681.00**

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
$681.00	$0.00	$0.00	$0.00

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

MINUTES OF MEETING
HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Heritage Pines Community Development District held a Regular Meeting on June 17, 2025 at 2:00 p.m., in the Heritage Pines Country Club Meeting Room, 11524 Scenic Hills Boulevard, Hudson, Florida 34667.

Present:

Kathleen Lonergan	Chair
Arthur Rhodes	Vice Chair
Carol Vaughan	Assistant Secretary
Michael Walsh	Assistant Secretary
Stephen Putman	Assistant Secretary

Also present:

Chuck Adams	District Manager
Kurt Heath	District Engineer
Herb Hurley	HPCA General Manager
Tim Gatz	Down To Earth Landscape and Irrigation
George Daniels	Resident
Kevin Crystal	Resident
Other Residents	

The names of all attendees, residents and/or members of the public are not included in these meeting minutes. If the person did not identify themselves, their name was inaudible or their name did not appear in the meeting notes or on an attendee sign in sheet, the name was not listed.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Adams called the meeting to order at 2:09 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

All present recited the Pledge of Allegiance.

THIRD ORDER OF BUSINESS **Public Comments: Agenda Items [3 minutes per person]**

No members of the public spoke.

FOURTH ORDER OF BUSINESS **Update: Operations Activities**

Regarding the status of work near NWRA 33, Mr. Heath stated that a proposal was received from AZ Tree Service to trim the vegetation around the wetland up to the stakes; a mulching machine will grind everything down, which will remove the dead materials and trees will be pulled.

Discussion ensued regarding the higher price for this project compared to another project.

Mr. Heath guessed that the use of the mulching machine might be driving the price increase. Regarding what happens to the dead materials, Mr. Heath stated that it essentially becomes mulch and is left in place.

FIFTH ORDER OF BUSINESS **Consideration of Heritage Pines Community Association, Inc., Landscape Maintenance Agreement**

Ms. Lonergan presented the Heritage Pines Community Association, Inc., Landscape Maintenance Agreement. It was noted that this reflects a 5% increase over the prior year; all other contract items remain the same.

On MOTION by Mr. Putnam and seconded by Ms. Vaughan, with all in favor, the Heritage Pines Community Association, Inc., Landscape Maintenance Agreement, in the annual amount of $139,488, equating to $ 11,624 per month, was approved.

SIXTH ORDER OF BUSINESS **Consideration of AZ Tree Service Proposal #843 [18524 Water Lily Ln]**

Ms. Lonergan presented the AZ Tree Service Proposal #843 for 18524 Water Lily Lane.

Discussion ensued regarding whether the address listed is accurate.

It was decided that the service area will be referred to as NWRA 33, not 18524 Water Lily Lane.

On MOTION by Mr. Putnam and seconded by Ms. Vaughan, with all in favor, AZ Tree Service Proposal #843 for NWRA 33, in the amount of $9,000, was approved.

SEVENTH ORDER OF BUSINESS **Acceptance of Unaudited Financial Statements as of April 30, 2025**

On MOTION by Mr. Putman and seconded by Mr. Rhodes, with all in favor, the Unaudited Financial Statements as of April 30, 2025, were accepted.

EIGHTH ORDER OF BUSINESS **Approval of April 15, 2025 Regular Meeting Minutes**

Mr. Adams stated edits were submitted by Ms. Lonergan. The following changes were provided to the District Manager's notes:

Line 22: Delete

Lines 26 and 234: Change "Lehman" to "Kleeman"

Line 158: Delete "lane"

Line 175: Change "physical fitness" to "multi-purpose"

Lines 180 through 181: Change "residents can be approached or funding decisions made" to "Supervisors can make funding decisions"

Line 230: Change "Gilbert" to "Dillard"

Line 265: Insert "HPCA's" before "Board's"

Line 266: Change "landscaping on only one side" to "building location"

Line 266: Change "Walsh" to "Kleeman"

Line 269: Insert "HPCA" before "Board"

On MOTION by Ms. Vaughn and seconded by Mr. Walsh, with all in favor, the April 15, 2025 Regular Meeting Minutes, as amended, were approved.

- **To Do Action Items List**

Items 13, 14 and 17 were completed.

Item 16: Change “ESF” to “ASF”

Item 18: Delete “Tree”

NINTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel: Straley Robin Vericker, P.A.

B. District Engineer: Stroud Engineering Consultants

There were no District Counsel or District Engineer reports.

C. District Manager: Wrathell, Hunt and Associates, LLC

- **UPCOMING MEETINGS**
  - ➢ **July 15, 2025 at 2:00 PM [Adoption of FY2026 Budget]**
  - ➢ **September 16, 2025 at 2:00 PM**
  - ○ **QUORUM CHECK**

TENTH ORDER OF BUSINESS **Audience Comments: Non-Agenda Items [3 minutes per person]**

Resident Kevin Crystal stated that he is opposed to the CDD taking out a loan to help fund the cost of the new multi-purpose building. He voiced his opinion that the residents do not want a new multi-purpose building, less than 30% support a new multi-purpose building, the cost can be funded without a loan, the Association has an excess of funds, there should be enough funds in 2027 or 2028 to fund the multi-purpose building without a loan and a CDD loan will likely not be repaid until 2030. He discussed the percentage vote needed for the HPCA to proceed with the project and alleged that involving the CDD is an attempt to circumvent the percentage approval that the HPCA would need in order to proceed.

Resident George Daniels asked if the multi-purpose building will be open for public use if the CDD issues a bond to fund the construction of it, but the building would remain closed to the public if the CDD obtains a loan to fund it. Mr. Adams stated that it would not matter whether the project is funded via a bond or loan; either way, it must be open to the public if the CDD funds it because it would be a tax-exempt financing. He stressed that the CDD has not been provided with any information necessary to make a decision. At this point, this is an HPCA matter.

ELEVENTH ORDER OF BUSINESS **Supervisors' Requests**

Regarding the progress the HPCA has made, Mr. Putnam stated that, as the CDD's liaison to the HPCA, he meets regularly with the HPCA Board about the planning. He expressed concern about Mr. Crystal's statement that only 30% of the people support the building, as that came from a survey of a sub-committee that had a list of things that might be done, including redoing the bar, and the respondents were asked to rank their preferences. The format of the survey had several items; it was not specific to this matter. He thinks if the CDD participates in this project, it would be for things such as grading the ground, irrigation, water and sewer, etc., which are things that do not include the actual building construction; therefore, the CDD's financial involvement would likely be exceptionally low. He expressed his support for the building and reiterated that the CDD's function in the process would likely be for the infrastructure under the building, drainage, lighting, etc. The HPCA is currently in the introductory phase of thinking about the project.

Ms. Lonergan noted that the CDD website explains the CDD's responsibilities with regard to infrastructure.

A resident urged the CDD Board not to support construction of the building in any way.

TWELFTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Rhodes and seconded by Mr. Walsh, with all in favor, the meeting adjourned at 2:39 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

___________________________ ______________________________
Secretary/Assistant Secretary Chair/Vice Chair

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

TO DO
ACTION
ITEMS

HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	12.03.19	Mr. Adams: Send copies of engagement letters & other CDD communications to BOS. **12.01.20** Mr. Adams: Email bank statements for months between reg mtgs. **06.21.22/12.06.22** Mr. Adams: Email Reconciliation Reports to Board monthly.	ONGOING	
2	06.09.20	Mr. Gatz: Inspect/address plant beds & overgrowth at east & west EDRAs, before mulching. **Revised 09.08.20** Ponds 15A & 15B: Inspect sparse plant bed. **Revised 12.01.20** Mr. Gatz: Install plants instead of sod near Pond 15A, add sod to ease erosion. **Revised 04.19.22** Mr. Gatz: Submit proposal to install sod at EDRA #21 & Pond 15A.	ONGOING	
3	07.14.20	Premier: Send Monthly Reports during first week of the following month.	ONGOING	
4	04.20.21	Mr. Heath: Survey the area of erosion on the non-irrigated north bank at EDRA 25.	ONGOING	
5	06.29.21	HP: Have pipes at Hole #17 at NWRA #38 & EDRA #47 cleaned out & inspect entire community. **07.20.21** Monitor areas, prep list to address in April or May dry seasons and obtain proposals. **10.15.24** Mr. Heath: Monitor cleanup schedule with Brian.	ONGOING	
6	06.29.21	Staff: Spray Paleo Park twice a month & mulch as needed. **07.19.22** Per Ms. Vaughan: CDD's maintenance responsibilities at Paleo Park include: ➢ Mulch installation. ➢ Raking leaves. ➢ Taking care of the water and the sinkhole. (Per Mr. Gatz: SOLitude does this.) ➢ Removal of dead branches and debris ➢ Mowing of certain small areas ➢ Spraying weeds	ONGOING	
7	09.21.21	Mr. Gatz: Get sod proposal EDRA #58. **09.21.21** Added back follow-up: Replace sod by maintenance shed. **12.06.22** Mr. Gatz: Order extra sod to recently approved proposal.	ONGOING	
8	09.21.21	Mr. Heath: Inspect & monitor 18445 Fairway Green Dr for EDRA #35 for erosion around a cypress tree that should be inspected and monitored.	ONGOING	
9	10.17.23	Mr. Adams: Copy BOS on issues addressed; remind BOS not to copy other Board Members if they respond.	ONGOING	

HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
10	12.05.23	Mr. Gatz: Have sign by village entrance repaired. Sign at Paleo Park entrance re: paint artifacts and the bench to be painted. Staff member walkthrough to address fallen branches, etc., weekly. **09.17.24:** Sign repair completed; painting remains. Twice-annual mulching of entire park will begin October 2024. Determine area of placement for additional bench. **10.13.24** Mr. Gatz: Ask Gary if bench was installed.	ONGOING	
11	12.05.23	Mr. Gatz: Have debris at EDRA #10 behind Woodfield Village, picked up every other day.	ONGOING	
12	09.17.24	Mr. Heath: Monitor & address issues with residence on Hole 16 that installed a pool and cage for possible encroachment on the EDRA and significant damage to the bank in the EDRA.	ONGOING	
13	04.15.25	Mr. Adams: Email Board regarding interest earnings once statements are posted.	ONGOING	
14	04.15.25	Mr. Heath: Inspect NWRA 33 by Rolling Hills Loop, ASF is removing vegetation & coordinate repairs. Coordinate with Ms. Vaughan regarding NWRA 33 cleanup activities	ONGOING	
15	04.15.25	Mr. Heath: Inspect tree issue on south side of Rolling Loop. Per Ms. Lonergan pictures would be helpful.	ONGOING	
16				
17				
18				
19				
20				

HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
1	09.21.21	Mr. Heath: Inspect filled 11701 & 11705 Scenic Hills Blvd area once water level drops.	COMPLETED	07.16.24
2	06.21.22	Mr. Gatz: Inspect landscaping & erosion to determine best approach to snake pit lake & two islands. 07.19.22 Per Ms. Lonergan: Compile identified items on a monthly list. Per Mr. Walsh, whether plants in area will be removed or sod installed, will be determined when area is inspected. Per Ms. Vaughan, resident wants the grass cut.	COMPLETED	07.16.24
3	06.21.22	Ms. Lonergan/Mr. Walsh: Participate in pipe inspection w Gatz & Heath during dry season.	COMPLETED	07.16.24
4	04.16.24	Mr. Adams: Request a proposal for stocking tilapia.	COMPLETED	07.16.24
5	04.16.24	Staff: Remind employees to pick up any trash they observe in pond areas.	COMPLETED	07.16.24
6	06.18.24	Mr. Gatz: Obtain proposals to remove some brush and trees in front of benches at Paleo Pond.	COMPLETED	07.16.24
7	06.18.24	Mr. Adams: Present Annual Audit at future meeting.	COMPLETED	07.16.24
8	06.18.24	HP Staff: Obtain quotes and have area(s) without “Miami” curbs addressed.	COMPLETED	10.15.24
9	09.17.24	Mr. Adams: Review the implication of the outside candidates as to the alleged hostile relationship, and why, as per Mr. Steele, there are “HP Board Members and HP Officers” who may be undermining our contractual relationship. District Counsel to provide a legal opinion.	COMPLETED	10.15.24
10	09.17.24	Mr. Adams: Present Bank United investment account options.	COMPLETED	12.10.24
11	10.15.24	Mr. Adams: Send Termination Letter to SOLitude and prepare contract with Premier Lakes.	COMPLETED	12.10.24
12	04.16.24	Mr. Heath: Address erosion at home on Eagle Bend. Area was inspected cause of erosion unclear. $12,000 bid received; given high cost, addressing the issue in-house is advised.	COMPLETED	02.18.25
13	06.18.24	Mr. Heath: Inspect area on Wayside Willow Court and broken inlet box top exiting Community Center west parking lot.	COMPLETED	02.18.25
14	07.16.24	Mr. Heath: Check with Brian when the invasive trees will be removed from NWRA #33. 09.17.24: The area was inspected; most of the scope of work was completed but some additional invasives will be removed. Mr. Adams will confirm when A to Z will remove two trees hanging over houses. 12.10.24: Proposal approved including additional scope of work.	COMPLETED	02.18.25
15	10.15.24	Mr. Heath: Inspect curbing in front of Ms. Welsh’s residence. 12.10.24: Street address needed.	COMPLETED	02.18.25
16	07.16.24	Mr. Adams: Email bank statements to Mr. Rhodes and ensure he is on distribution list.	COMPLETED	04.15.25

HERITAGE PINES CDD
TO DO ACTION ITEMS LIST
(Oldest to Newest)

#	DATE ADDED TO LIST	DESCRIPTION	STATUS	DATE MOVED TO COMPLETED
17	12.10.24	Mr. Gatz: Inspect dwindling native grasses on Hole 2; advise is grasses will be replaced.	COMPLETED	06.17.25
18	04.15.25	Mr. Heath: Inspect NWRA 33 dead oak tree by 18906 Rolling Hills Lp & 11906 Heritage Pointe Dr.	COMPLETED	06.17.25
19	04.15.25	Mr. Adams: Remind Premiere Lake Mgmt that spatterdock reductions programmed into Lake Management Contract for 33 & 36 are scheduled for May. Note: Ponds on #7 need attention.	COMPLETED	06.17.25
20				
21				
22				
23				
24				
25				

HERITAGE PINES
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

Brian E. Corley
Supervisor of Elections
PO Box 300
Dade City FL 33526-0300

1-800-851-8754
www.PascoVotes.gov

April 23, 2025

Daphne Gillyard
Director of Administrative Services
2300 Glades Rd Suite 410W
Boca Raton FL 33431

Dear Daphne Gillyard:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2025.

• Avalon Park West Community Development District	988
• Del Webb River Reserve Community Development District	0
• Harvest Hills Community Development District	0
• Heritage Pines Community Development District	1,943
• KD52 Community Development District No. 1	0
• KD52 Community Development District No. 2	0
• Kenton Community Development District	1
• Magnolia Island Community Development District	0
• Parkview at Long Lake Ranch Community Development District	390
• Pasadena Ridge Community Development District	0
• Preserve at Legends Pointe Community Development District	0
• PTC Community Development District	2
• Riverwood Estates Community Development District	19
• Silverado Community Development District	752
• Summerstone Community Development District	601
• Towns at Woodsdale Community Development District	70
• TSR Community Development District	4,873
• Vidas Way Community Development District	11
• Westwood of Pasco Community Development District	76
• Whispering Pines Community Development District	285
• Woodcreek Community Development District	133

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

East Pasco - Dade City (352) 521-4302
Central Pasco - Land O' Lakes (813) 929-2788

HERITAGE PINES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION *Heritage Pines Country Club Meeting Room* *11524 Scenic Hills Boulevard, Hudson, Florida 34667*		
DATE	**POTENTIAL DISCUSSION/FOCUS**	**TIME**
October 15, 2024	**Regular Meeting**	**2:00 PM**
December 10, 2024*	**Regular Meeting**	**2:00 PM**
February 18, 2025	**Regular Meeting**	**2:00 PM**
April 15, 2025	**Regular Meeting** *Presentation of FY2026 Proposed Budget*	**2:00 PM**
June 17, 2025	**Regular Meeting**	**2:00 PM**
July 15, 2025	**Public Hearing & Regular Meeting** *Adoption of FY2026 Budget*	**2:00 PM**
September 16, 2025	**Regular Meeting**	**2:00 PM**

Exception

**December meeting is one (1) week earlier to accommodate the Christmas Day holiday.*