

HERITAGE OAK PARK
Community Development District

Financial Report
September 30, 2023

Prepared by



Table of Contents

FINANCIAL STATEMENTS

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

SUPPORTING SCHEDULES

Non-Ad Valorem Special Assessment Report	Page 9
Activities Report	Page 10
Cash & Investment Report	Page 11
Bank Reconciliations	Page 12 - 13
Check Register by Fund	Page 14 - 15

HERITAGE OAK PARK
Community Development District

Financial Statements

(Unaudited)

September 30, 2023

Balance Sheet
September 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2020 DEBT SERVICE FUND	SERIES 2020 CAPITAL PROJECTS FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 232,696	\$ -	\$ -	\$ 232,696
Cash On Hand/Petty Cash	200	-	-	200
Accounts Receivable - Other	3,099	-	-	3,099
Allow -Doubtful Accounts	(1,328)	-	-	(1,328)
Assessments Receivable	1,328	-	-	1,328
Investments:				
Money Market Account	567,201	-	-	567,201
Construction Fund	-	-	68,362	68,362
Reserve Fund	-	19,789	-	19,789
Revenue Fund	-	171,646	-	171,646
Prepaid Items	75,689	-	-	75,689
Deposits	8,200	-	-	8,200
TOTAL ASSETS	\$ 887,085	\$ 191,435	\$ 68,362	\$ 1,146,882
LIABILITIES				
Accounts Payable	\$ 70,335	\$ -	\$ -	\$ 70,335
Accrued Wages Payable	1,000	-	-	1,000
Accrued Taxes Payable	77	-	-	77
TOTAL LIABILITIES	71,412	-	-	71,412
FUND BALANCES				
Nonspendable:				
Prepaid Items	75,689	-	-	75,689
Deposits	8,200	-	-	8,200
Restricted for:				
Debt Service	-	191,435	-	191,435
Capital Projects	-	-	68,362	68,362
Assigned to:				
Operating Reserves	238,806	-	-	238,806
Reserves - Arbor	2,500	-	-	2,500
Reserves -Roads & Streetlights	210,865	-	-	210,865
Reserves - Roof	160,000	-	-	160,000
Reserves - Swimming Pools	29,239	-	-	29,239
Unassigned:	90,374	-	-	90,374
TOTAL FUND BALANCES	\$ 815,673	\$ 191,435	\$ 68,362	\$ 1,075,470
TOTAL LIABILITIES & FUND BALANCES	\$ 887,085	\$ 191,435	\$ 68,362	\$ 1,146,882

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 BUDGET	SEP-23 ACTUAL
REVENUES							
Interest - Investments	\$ 4,800	\$ 4,800	\$ 20,168	\$ 15,368	420.17%	\$ 400	\$ 2,930
Interlocal Agreement	3,000	3,000	3,000	-	100.00%	750	-
Room Rentals	500	500	557	57	111.40%	500	215
Recreational Activity Fees	53,200	53,200	32,433	(20,767)	60.96%	4,433	1,559
Special Assmnts- Tax Collector	1,008,433	1,008,433	1,008,433	-	100.00%	-	-
Special Assmnts- Discounts	(40,337)	(40,337)	(36,906)	3,431	91.49%	-	-
Other Miscellaneous Revenues	3,800	3,800	33,403	29,603	879.03%	3,800	-
Gate Bar Code/Remotes	1,200	1,200	1,011	(189)	84.25%	1,200	-
Access Cards	600	600	70	(530)	11.67%	600	-
Insurance Reimbursements	-	-	410,942	410,942	0.00%	-	-
TOTAL REVENUES	1,035,196	1,035,196	1,473,111	437,915	142.30%	11,683	4,704
EXPENDITURES							
Administration							
P/R-Board of Supervisors	12,000	12,000	9,800	2,200	81.67%	1,000	1,000
FICA Taxes	918	918	750	168	81.70%	77	77
ProfServ-Engineering	10,000	10,000	7,380	2,620	73.80%	833	-
ProfServ-Legal Services	6,000	6,000	9,098	(3,098)	151.63%	500	445
ProfServ-Mgmt Consulting	69,540	69,540	69,540	-	100.00%	5,795	5,795
ProfServ-Special Assessment	11,788	11,788	11,788	-	100.00%	-	-
ProfServ-Trustee Fees	3,704	3,704	3,704	-	100.00%	-	-
Auditing Services	4,700	4,700	4,700	-	100.00%	-	-
Communication/Freight - Gen'l	1,500	1,500	795	705	53.00%	125	75
Insurance - General Liability	7,835	7,835	9,601	(1,766)	122.54%	-	1,979
R&M-ADA Compliance	1,553	1,553	2,032	(479)	130.84%	-	-
Legal Advertising	1,100	1,100	569	531	51.73%	-	-
Miscellaneous Services	3,000	3,000	1,892	1,108	63.07%	250	8
Misc-Bank Charges	2,400	2,400	-	2,400	0.00%	-	-
Misc-Assessment Collection Cost	20,169	20,169	19,431	738	96.34%	-	-
Office Supplies	360	360	-	360	0.00%	-	-
Annual District Filing Fee	175	175	175	-	100.00%	-	-
Total Administration	156,742	156,742	151,255	5,487	96.50%	8,580	9,379
Other Public Safety							
R&M-Gate	3,500	3,500	600	2,900	17.14%	292	-
R&M-Gatehouse	1,000	1,000	23,660	(22,660)	2366.00%	83	14,750
R&M-Security Cameras	3,600	3,600	-	3,600	0.00%	-	-
Misc-Programming & Services	1,500	1,500	715	785	47.67%	125	92
Total Other Public Safety	9,600	9,600	24,975	(15,375)	260.16%	500	14,842
Field							
Contracts-Mgmt Services	135,661	135,661	135,661	-	100.00%	11,305	11,305
Contracts-Lake and Wetland	6,120	6,120	6,120	-	100.00%	510	510
Contracts-Landscape	91,784	91,784	91,784	-	100.00%	7,649	7,649
Contracts-Irrigation	49,188	49,188	50,136	(948)	101.93%	4,099	4,178
Utility - General	45,600	45,600	36,045	9,555	79.05%	3,800	3,688
Utility - Water & Sewer	13,600	13,600	11,491	2,109	84.49%	1,000	871
Insurance - General Liability	36,895	36,895	41,857	(4,962)	113.45%	-	9,319
R&M-Drainage	15,000	15,000	23,950	(8,950)	159.67%	15,000	23,580
R&M-Entry Feature	7,500	7,500	-	7,500	0.00%	-	-
R&M-Irrigation	31,400	31,400	54,959	(23,559)	175.03%	2,617	4,604
R&M-Lake	21,750	21,750	7,248	14,502	33.32%	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 BUDGET</u>	<u>SEP-23 ACTUAL</u>
R&M-Plant Replacement	12,000	12,000	86	11,914	0.72%	-	-
R&M-Trees and Trimming	12,500	12,500	1,425	11,075	11.40%	-	-
R&M-Pumps	2,160	2,160	5,069	(2,909)	234.68%	-	-
Misc-Special Projects	10,930	10,930	7,852	3,078	71.84%	-	-
Misc-Hurricane Expense	5,000	5,000	765,094	(760,094)	15301.88%	-	63,435
Misc-Contingency	10,040	10,040	4,858	5,182	48.39%	338	338
Capital Outlay	25,560	25,560	8,266	17,294	32.34%	-	-
Total Field	532,688	532,688	1,251,901	(719,213)	235.02%	46,318	129,477
<u>Road and Street Facilities</u>							
R&M-Parking Lots	1,000	1,000	851	149	85.10%	-	-
R&M-Roads & Alleyways	4,000	4,000	-	4,000	0.00%	-	-
R&M-Sidewalks	15,000	15,000	11,745	3,255	78.30%	-	-
R&M-Streetlights	10,000	10,000	1,500	8,500	15.00%	-	-
Misc-Contingency	3,000	3,000	-	3,000	0.00%	-	-
Cap Outlay - Sidewalk Impr	10,000	10,000	-	10,000	0.00%	-	-
Cap Outlay - Streetlight Impr	5,000	5,000	-	5,000	0.00%	-	-
Reserve - Roads & Streetlights	15,369	15,369	-	15,369	0.00%	-	-
Total Road and Street Facilities	63,369	63,369	14,096	49,273	22.24%	-	-
<u>Parks and Recreation - General</u>							
Contracts-Mgmt Services	35,613	35,613	35,613	-	100.00%	2,968	2,968
Contracts-Janitorial Services	18,960	18,960	13,646	5,314	71.97%	1,580	1,580
Contracts-Pools	11,134	11,134	11,134	-	100.00%	928	928
Contracts-Pest Control	1,100	1,100	1,058	42	96.18%	-	-
Communication - Telephone	8,580	8,580	6,796	1,784	79.21%	715	63
R&M-Clubhouse	50,000	50,000	17,280	32,720	34.56%	4,167	997
R&M-Parks	15,000	15,000	7,398	7,602	49.32%	1,250	8,638
R&M-Pools	4,500	4,500	5,346	(846)	118.80%	375	1,006
R&M-Tennis Courts	2,000	2,000	4,460	(2,460)	223.00%	2,000	-
Miscellaneous Services	2,400	2,400	2,070	330	86.25%	200	601
Holiday Decoration	750	750	-	750	0.00%	-	-
Misc-Cable TV Expenses	4,560	4,560	5,049	(489)	110.72%	380	460
Office Supplies	3,000	3,000	3,794	(794)	126.47%	250	179
Op Supplies - General	6,000	6,000	2,151	3,849	35.85%	500	342
Cap Outlay - Equipment	8,000	8,000	-	8,000	0.00%	8,000	-
Cap Outlay-Clubhouse	15,000	15,000	-	15,000	0.00%	15,000	-
Reserves- A/C	5,000	5,000	-	5,000	0.00%	5,000	-
Reserve - Roof	25,000	25,000	-	25,000	0.00%	25,000	-
Reserve - Swimming Pools	3,000	3,000	-	3,000	0.00%	3,000	-
Total Parks and Recreation - General	219,597	219,597	115,795	103,802	52.73%	71,313	11,012
<u>Special Recreation Facilities</u>							
Miscellaneous Services	4,500	4,500	1,134	3,366	25.20%	375	553
Misc-Event Expense	21,000	21,000	12,570	8,430	59.86%	1,750	1,313
Misc-Social Committee	26,700	26,700	16,232	10,468	60.79%	2,225	3,055
Misc-Trips and Tours	500	500	-	500	0.00%	500	-
Office Supplies	500	500	1,170	(670)	234.00%	42	812
Total Special Recreation Facilities	53,200	53,200	31,106	22,094	58.47%	4,892	5,733
TOTAL EXPENDITURES	1,035,196	1,035,196	1,589,128	(553,932)	153.51%	131,603	170,443

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$ FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 BUDGET</u>	<u>SEP-23 ACTUAL</u>
Excess (deficiency) of revenues							
Over (under) expenditures	-	-	(116,017)	(116,017)	0.00%	(119,920)	(165,739)
Net change in fund balance	\$ -	\$ -	\$ (116,017)	\$ (116,017)	0.00%	\$ (119,920)	\$ (165,739)
FUND BALANCE, BEGINNING (OCT 1, 2022)	931,690	931,690	931,690				
FUND BALANCE, ENDING	\$ 931,690	\$ 931,690	\$ 815,673				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 BUDGET	SEP-23 ACTUAL
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 1,917	\$ 1,917	0.00%	\$ -	\$ 830
Special Assmnts- Tax Collector	197,323	197,323	197,320	(3)	100.00%	-	-
Special Assmnts- Discounts	(7,893)	(7,893)	(7,224)	669	91.52%	-	-
TOTAL REVENUES	189,430	189,430	192,013	2,583	101.36%	-	830
EXPENDITURES							
Administration							
Misc-Assessment Collection Cost	3,946	3,946	3,802	144	96.35%	-	-
Total Administration	3,946	3,946	3,802	144	96.35%	-	-
Debt Service							
Principal Debt Retirement	128,777	128,777	128,777	-	100.00%	-	-
Interest Expense	69,135	69,135	69,135	-	100.00%	-	-
Total Debt Service	197,912	197,912	197,912	-	100.00%	-	-
TOTAL EXPENDITURES	201,858	201,858	201,714	144	99.93%	-	-
Excess (deficiency) of revenues Over (under) expenditures	(12,428)	(12,428)	(9,701)	2,727	78.06%	-	830
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(12,428)	-	-	-	0.00%	-	-
TOTAL FINANCING SOURCES (USES)	(12,428)	-	-	-	0.00%	-	-
Net change in fund balance	\$ (12,428)	\$ (12,428)	\$ (9,701)	\$ 2,727	78.06%	\$ -	\$ 830
FUND BALANCE, BEGINNING (OCT 1, 2022)	201,136	201,136	201,136				
FUND BALANCE, ENDING	\$ 188,708	\$ 188,708	\$ 191,435				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 BUDGET</u>	<u>SEP-23 ACTUAL</u>
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 716	\$ 716	0.00%	\$ -	\$ 309
TOTAL REVENUES	-	-	716	716	0.00%	-	309
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	0.00%	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	716	716	0.00%	-	309
Net change in fund balance	\$ -	\$ -	\$ 716	\$ 716	0.00%	\$ -	\$ 309
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-	67,646				
FUND BALANCE, ENDING	\$ -	\$ -	\$ 68,362				

Notes to the Financial Statements
September 2023

Financial Overview / Highlights

- ▶ Total General Fund revenues are at approximately 142.3% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 153.5% of the Annual Budget.

Balance Sheet

Account Name	Annual Budget	YTD Actual	Explanation
Assets			
Accounts Receivable-Other		3,099	Expenditures waiting on reimbursements.
Allowance-Doubtful Accounts		(1,328)	Allowance for assessments uncollected from FY 2013.
Assessments Receivable		1,328	Assessments uncollected from FY 2013.
Prepaid Items		75,689	Entertainment for end of 2023 plus 2024, Truist credit card payment.
Deposits		8,200	Deposits with FPL for sprinkler pumps and street lights.
Liabilities			
Accounts Payable		70,335	Invoices for current month but not paid in current month.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
General Fund 001				
Revenues				
Interest Income	4,800	20,168	420.17%	Interest Income on Operating Accounts and Money Market Acct.
Interlocal Agreement	3,000	3,000	100.00%	Paid in full for year.
Special Assessments-Tax Collector	1,008,433	1,008,433	100.00%	Collections were at 100% at this time last year.
Other Misc Revenue	3,800	33,403	879.03%	HOPCA quarterly irrigation invoice paid in full for year.
Insurance Reimbursements	-	410,942	N/A	(2) PGIT insurance reimbursement checks for property damage in Hurricane Ian.
Expenditures				
<u>Administrative</u>				
ProfServ-Legal Services	6,000	9,098	151.63%	Legal services include preparing for FEMA/FDEM reports and new FEMA attorney.
ProfServ-Special Assessment	11,788	11,788	100.00%	Assessment roll preparation fees.
ProfServ-Trustee Fees	3,704	3,704	100.00%	Trustee fees paid for year.
Auditing Services	4,700	4,700	100.00%	Audit is final and paid in full.
Insurance-General Liability	7,835	9,601	122.54%	Insurance paid in full for year plus additional updated policy.
R&M-ADA Compliance	1,553	2,032	130.84%	Webhosting paid in full for the year.
<u>Public Safety</u>				
R&M-Gatehouse	1,000	23,660	2366.00%	Repair Entryway Guardhouse truck damage (2 accidents), new AC unit.
<u>Field</u>				
Contracts-Irrigation	49,188	50,136	101.93%	Maintenance increased more than anticipated. Will increase budget next year.
Insurance - General Liability	36,895	41,857	113.45%	Insurance paid in full for year plus additional updated policy.
R&M-Drainage	15,000	23,950	159.67%	Remove and replace drainage storm grates.
R&M-Irrigation	31,400	54,959	175.03%	Monthly irrigation service and miscellaneous repairs including main line repair.
R&M-Pumps	2,160	5,069	234.68%	Quarterly VFD pump maint, repair Gateway pump station, recharge well-VFD, repair pipes on Red Oak well.
Misc-Hurricane Expense	5,000	765,094	15301.88%	Hurricane Ian storm cleanup invoices to be reimbursed by FEMA & PGIT.
Capital Outlay	25,560	8,266	32.34%	Polaris UTV - to be reimbursed by Capital project.

Notes to the Financial Statements
September 2023

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
Expenditures (con't)				
<u>Parks & Recreation</u>				
R&M-Pools	4,500	5,346	118.80%	Pool perfect, hurricane cleanup of pool and balance chemicals, install new vacuum pump, raccoon trappings, replace acid Stenner & chemical feed tube.
R&M-Tennis Courts	2,000	4,460	223.00%	Pickleball line painting.
Misc-Cable TV Expenses	4,560	5,049	110.72%	Comcast cable-increased services more than budgeted. Budget will be increased next year.
Office Supplies	3,000	3,794	126.47%	Copier lease and maintenance, copies, office supplies, Office 365 for Board tablets, updated emails in copier, new Netgear WiFi router installed w/warranty.
Debt Service Fund 203				
Revenues				
Special Assessments-Tax Collector	197,323	197,320	100.00%	Collections were at 100% at this time last year.
Expenditures				
<u>Debt Service</u>				
Principal Debt Retirement	128,777	128,777	100.00%	Next payment will be made next year.
Interest Expense	69,135	69,135	100.00%	Next payment will be made next year.

HERITAGE OAK PARK

Community Development District

Supporting Schedules

September 30, 2023

HERITAGE OAK PARK

Community Development District

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

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION	
					General Fund Assessments	Debt Service Fund Assessments
Assessments Levied				\$1,205,753	\$1,008,433	\$197,320
Allocation %				100%	84%	16%
11/04/22	\$ 34,984	\$ 1,458	\$ 714	\$ 37,156	\$ 31,051	\$ 6,105
11/10/22	9,808	409	200	10,417	8,724	1,693
11/17/22	19,616	817	400	20,834	17,447	3,387
11/23/22	29,765	1,240	607	31,612	26,440	5,173
12/01/22	232,874	9,703	4,753	247,330	206,755	40,575
12/08/22	173,395	7,225	3,539	184,158	154,120	30,038
12/15/22	376,528	15,689	7,684	399,901	334,422	65,478
01/12/23	127,096	5,296	2,594	134,985	112,873	22,112
02/09/23	41,952	1,297	856	44,106	36,936	7,169
03/09/23	12,732	260	260	13,252	11,098	2,154
04/06/23	31,532	319	644	32,494	27,178	5,316
04/13/23	37,688	381	769	38,837	32,455	6,382
05/11/23	6,913	-	141	7,054	5,908	1,147
07/13/23	3,508	-	72	3,579	2,998	582
Int/Adj	-	37	-	37	29	8
TOTAL	\$ 1,138,391	\$ 44,129	\$ 23,232	\$ 1,205,753	\$ 1,008,433	\$ 197,320
% COLLECTED				100.0%	100.0%	100.0%
TOTAL OUTSTANDING				\$ -	\$ -	\$ -

HERITAGE OAK PARK
Community Development District

Activities Fund Deposits

Deposit																							
Date	Amount	Poolside Lunch	Morning Coffee Social	St. Johns River Boat Tour	Craft Fair	Halloween Party	Community Cook Book	Holiday Party	New Year's Eve	Laugh Lines Comedy Club	Mike I's Music	Lover's Lane Party	Wild West Party	Sham rockin' Good Time	Wine Tasting	Nifty 50's	Bye Bye Birdie	Spring Fling	Hello Summer	4th of July	Feel the Heat	Pirate Party	
10/25/22	Refund	(\$5,918)		(\$5,918)																			
10/25/22	Deposit	\$405			\$405																		
10/25/22	Refund	(\$440)			(\$440)																		
11/01/22	Deposit	\$7,345	\$722	\$5,918			\$705																
01/31/23	Deposit	\$150					\$150																
01/31/23	Deposit	\$2,385								\$2,385													
03/06/23	Deposit	\$9,655										\$4,970	\$1,570	\$685	\$1,310	\$1,120							
04/05/23	Deposit	\$6,000	\$2,935											\$245	\$220	\$710	\$1,450	\$440					
05/01/23	Deposit	\$2,700	\$2,105							\$380								\$215					
06/06/23	Deposit	\$2,718	\$1,628							\$500									\$590				
07/11/23	Deposit	\$2,979								\$1,064									\$160	\$1,755			
08/02/23	Deposit	\$1,329	\$1,044		\$285																		\$200
08/31/23	Deposit	\$1,530	\$1,000		\$330																		\$200
09/07/23	Refund	(\$20)																					(\$20)
09/30/23	Deposit	\$1,354	\$989		\$245																		(\$65) \$185
Total		\$32,172	\$10,424	\$0	\$0	\$825	\$0	\$855	\$0	\$0	\$1,944	\$2,385	\$4,970	\$1,570	\$930	\$1,530	\$1,830	\$1,450	\$655	\$750	\$1,755	\$115	\$185
Expenses		(\$28,803)	(\$10,413)	(\$758)	\$0	\$0	(\$110)	(\$1,127)	(\$200)	(\$100)	(\$667)	(\$2,039)	(\$5,103)	(\$1,145)	(\$533)	(\$1,440)	(\$1,219)	(\$1,059)	(\$450)	(\$539)	(\$1,500)	\$0	(\$400)
Profit / (Loss)		\$3,369	\$10	(\$758)	\$0	\$825	(\$110)	(\$272)	(\$200)	(\$100)	\$1,276	\$346	(\$133)	\$425	\$397	\$90	\$611	\$391	\$205	\$211	\$255	\$115	(\$215)
Other Expenses		(\$2,304)																					
Total Profit / (Loss)		\$1,065																					

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Reserve Balance-Beginning	9,191	9191	7088	-	-	-	-
Revenue	39,654	43,189	47,790	31,238	5,994	40,206	32,172
Expenses	35,643	46,362	64,189	34,114	8,371	43,202	31,107
Profit(Loss)	4,011	(3,173)	(16,399)	(2,876)	(2,377)	(2,995)	1,065

Notes: Revenue and Expenses are per financial statements

Cash and Investment Report
September 30, 2023

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND			
Operating Checking Account	BankUnited	0.00%	\$102,344
Operating Checking Account	Valley Bank	5.00%	\$130,352
		Subtotal	\$232,696
Petty Cash - Property Manager	N/A	N/A	\$200
Money Market Account	BankUnited	5.15%	\$567,201
DEBT SERVICE FUND			
Series 2020 Reserve Fund	US Bank	5.35%	\$19,789
Series 2020 Revenue Fund	US Bank	5.35%	\$171,646
		Subtotal	\$191,436
CAPITAL PROJECTS FUND			
Series 2020 Construction Fund	US Bank	5.35%	\$68,362
		Grand Total	\$1,059,894

Heritage Oak Park CDD

Bank Reconciliation

Bank Account No. 7282 BankUnited GF
 Statement No. 09-23A
 Statement Date 9/30/2023

G/L Balance (LCY)	102,344.16	Statement Balance	172,858.24
G/L Balance	102,344.16	Outstanding Deposits	1,794.25
Positive Adjustments	0.00		
	<hr/>		
Subtotal	102,344.16	Subtotal	174,652.49
Negative Adjustments	0.00	Outstanding Checks	72,308.33
	<hr/>	Differences	0.00
Ending G/L Balance	102,344.16	Ending Balance	102,344.16
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
3/10/2022	Payment	3040	PRECISION GATE & SECURITY, INC	393.75	0.00	393.75
11/3/2022	Payment	3251	JULLIAN DIBLASI	35.00	0.00	35.00
11/3/2022	Payment	3257	PATRICIA BENJAMIN	35.00	0.00	35.00
9/7/2023	Payment	3533	MIKE MORRIS	400.00	0.00	400.00
9/7/2023	Payment	DD00807	Payment of Invoice 015654	1,948.53	0.00	1,948.53
9/29/2023	Payment	3545	EGIS INSURANCE ADVISORS	68,948.00	0.00	68,948.00
9/29/2023	Payment	3546	FEDEX	14.57	0.00	14.57
9/29/2023	Payment	3547	GREATAMERICA FINANCIAL SVCS	104.86	0.00	104.86
9/29/2023	Payment	3548	PIPEDREAM PLUMBING OF SW FL, INC	337.00	0.00	337.00
9/29/2023	Payment	3549	TERRY E WHITE JR	70.00	0.00	70.00
9/29/2023	Payment	3550	FPL	21.62	0.00	21.62
Total Outstanding Checks.....				72,308.33		72,308.33
Outstanding Deposits						
9/30/2023		ACT	Deposit-HOP Activities 09/30/23	G/L Ac 1,794.25	0.00	1,794.25
Total Outstanding Deposits.....				1,794.25		1,794.25

Heritage Oak Park CDD

Bank Reconciliation

Bank Account No. 0663 Valley Bank
Statement No. 09-23
Statement Date 9/30/2023

G/L Balance (LCY)	130,351.87	Statement Balance	130,351.87
G/L Balance	130,351.87	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	130,351.87
Subtotal	130,351.87	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	130,351.87	Ending Balance	130,351.87
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
--------------	---------------	--------------	-------------	--------	----------------	------------

HERITAGE OAK PARK

Community Development District

**Payment Register by Fund
For the Period from 09/01/23 to 09/30/23
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	3526	09/01/23	DB SOUND SYSTEMS	3806	REPAIR MICROPHONE/ADJUST BLUETOOTH DEVICE	R&M-Clubhouse	546015-57201	\$160.00
001	3527	09/07/23	CORAL COAST CONSTRUCTION OF	082923	LANAI CEILING REPAIRS-DEPOSIT (PGIT)	Hurricane Ian Damage	549067-53901	\$3,445.00
001	3528	09/07/23	COVERALL OF FT. MYERS	1160282546	CLEANING SERVICE 09/1-09/30/23	Contracts-Janitorial Services	534026-57201	\$1,580.00
001	3529	09/07/23	FEDEX	8-238-62952	SERVICE FOR 08/24/23	Communication/Freight - Gen'l	541001-51301	\$15.19
001	3530	09/07/23	FPL	082323-53151 ACH	ACCT# 72189-53151 07/24/23-08/23/23	Utility - General	543001-53901	\$21.44
001	3531	09/07/23	MAINSCAPE	1291981	09/23 MONTHLY GROUNDS MAINT	Contracts-Landscape	534050-53901	\$7,648.69
001	3531	09/07/23	MAINSCAPE	1292201	09/23 IRRIGATION MAINT	Contracts-Irrigation	534073-53901	\$4,178.00
001	3531	09/07/23	MAINSCAPE	1292442	REMOVAL OF OLD LANDSCAPE/CONSTRUCTION DEBRIS	Misc-Contingency	549900-53901	\$2,067.00
001	3532	09/07/23	MATHEW MANN	06122023	RPR INSIDE GUARD SHACK DAMAGE-HURRICANE (PGIT)	Hurricane Ian Damage	549067-53901	\$2,750.00
001	3533	09/07/23	MIKE MORRIS	090123	PIRATE PARTY ENTERTAINMENT 09/23/23	Misc-Event Expense	549022-57501	\$400.00
001	3534	09/07/23	RICHARD SNOWDEN	1101212-3	BACK WALL REPAIRS-3RD PYMT (PGIT)	Misc-Hurricane Expense	549067-53901	\$39,940.27
001	3535	09/08/23	COURT CO, LLC	082923-46074	PICKLEBALL LINE PAINTING	R&M - Tennis Courts	546442-57201	\$4,460.00
001	3536	09/08/23	MAINSCAPE	1292685	08/23 IRRIGATION SERVICE	R&M-Irrigation	546041-53901	\$4,964.44
001	3537	09/08/23	MARILYN PINSON	090723	REFUND FOR FEEL THE HEAT TICKETS	Recreational Activity Fees	347080	\$20.00
001	3538	09/08/23	PERSSON, COHEN & MOONEY, P.A.	4039	LEGAL SERVICE FOR 08/23	ProfServ-Legal Services	531023-51401	\$70.00
001	3539	09/08/23	SOLITUDE LAKE MANAGEMENT	PSI008457	SEPT23 LAKE & POND MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$510.00
001	3540	09/13/23	INFRAMARK, LLC	101188	09/23 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,795.00
001	3540	09/13/23	INFRAMARK, LLC	101188	09/23 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-53901	\$11,305.08
001	3540	09/13/23	INFRAMARK, LLC	101188	09/23 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-57201	\$2,967.75
001	3540	09/13/23	INFRAMARK, LLC	101188	09/23 MANAGEMENT SERVICES	Miscellaneous Services	549001-51301	\$8.33
001	3541	09/15/23	EGIS INSURANCE ADVISORS	18492	INSURANCE POLICY 10/01/22-10/01/23 UPDATED	P&O, GL	545002-51301	\$1,979.00
001	3541	09/15/23	EGIS INSURANCE ADVISORS	18492	INSURANCE POLICY 10/01/22-10/01/23 UPDATED	Auto, Marine, Commercial	545002-53901	\$9,319.00
001	3543	09/21/23	MATHEW MANN	09142023	NEW QUESADA FENCE MATERIAL-DEPOSIT (PGIT)	Hurricane Ian Damage	549067-53901	\$4,433.00
001	3544	09/22/23	COPIERS PLUS	00S100-SAR-024326	09/23 COPIES/MAINT AGREEMENT	COPIES	551002-57201	\$20.49
001	3544	09/22/23	COPIERS PLUS	00S100-SAR-024326	09/23 COPIES/MAINT AGREEMENT	MAINTENANCE AGREEMENT	551002-57201	\$45.00
001	3545	09/29/23	EGIS INSURANCE ADVISORS	19965	POLICY #100123927 10/01/23-10/01/24	P&O, GL	155000	\$12,077.19
001	3545	09/29/23	EGIS INSURANCE ADVISORS	19965	POLICY #100123927 10/01/23-10/01/24	Auto, Marine, Commercial	155000	\$56,870.81
001	3546	09/29/23	FEDEX	8-266-53307	SERVICE FOR 09/21/23	Communication/Freight - Gen'l	541001-51301	\$14.57
001	3547	09/29/23	GREATAMERICA FINANCIAL SVCS	34900870	COPIER LEASE FOR 09/23	Office Supplies	551002-57201	\$104.86
001	3548	09/29/23	PIPEDREAM PLUMBING OF SW FL, INC	101415	REPAIR POOL RESTROOMS	R&M-Parks	546066-57201	\$168.50
001	3548	09/29/23	PIPEDREAM PLUMBING OF SW FL, INC	101415	REPAIR POOL RESTROOMS	R&M-Clubhouse	546015-57201	\$168.50
001	3549	09/29/23	TERRY E WHITE JR	092723	NYE PARTY ENTERTAINMENT DEPOSIT	Deposit for NYE Party	155000	\$70.00
001	3550	09/29/23	FPL	092223-53151 ACH	ACCT #72189-53151 08/23/23-09/22/23	Utility - General	543001-53901	\$21.62
001	DD00773	09/07/23	FPL	082323-03218 ACH	ACCT# 01784-03218 07/24/23-08/23/23	Utility - General	543001-53901	\$102.37
001	DD00774	09/07/23	FPL	082323-28333 ACH	ACCT# 36126-28333 07/24/23-08/23/23	Utility - General	543001-53901	\$508.22
001	DD00775	09/07/23	FPL	082323-29333 ACH	ACCT# 90419-29333 07/24/23-08/23/23	Utility - General	543001-53901	\$213.13
001	DD00776	09/07/23	FPL	082323-32211 ACH	ACCT# 94620-32211 07/24/23-08/23/23	Utility - General	543001-53901	\$649.70
001	DD00777	09/07/23	FPL	082323-59344 ACH	ACCT# 96809-59344 07/24/23-08/23/23	Utility - General	543001-53901	\$94.53
001	DD00778	09/07/23	FPL	082323-74219 ACH	ACCT# 89079-74219 07/24/23-08/23/23	Utility - General	543001-53901	\$43.10
001	DD00779	09/07/23	FPL	082323-85535 ACH	ACCT# 92945-85535 07/24/23-08/23/23	Utility - General	543001-53901	\$86.35
001	DD00780	09/07/23	FPL	082323-88335 ACH	ACCT# 87070-88335 07/24/23-08/23/23	Utility - General	543001-53901	\$1,652.66
001	DD00781	09/07/23	FPL	082323-90214 ACH	ACCT# 65998-90214 07/24/23-08/23/23	Utility - General	543001-53901	\$189.96
001	DD00782	09/07/23	FPL	082323-93219 ACH	ACCT# 25921-93219 07/24/23-08/23/23	Utility - General	543001-53901	\$365.00
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Broom, Toilet Flapper, Fuel Filter	552001-57201	\$48.95
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Pool Latch	546074-57201	\$118.00
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Poolside Lunch	549022-57501	\$19.46
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Cleaner, Bleach	552001-57201	\$21.96
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Tennis Cts	546066-57201	\$149.91
001	DD00801	09/01/23	HOME DEPOT CREDIT SERVICES	08042023-6325 ACH	PURCHASES FOR 07/05/23-08/04/23	Poolside Lunch	549022-57501	\$65.94
001	DD00802	09/21/23	HOME DEPOT CREDIT SERVICES	09052023-6325 ACH	PURCHASES FOR 08/05/23-09/04/23	Additional Grill Cover	549022-57501	\$29.98
001	DD00802	09/21/23	HOME DEPOT CREDIT SERVICES	09052023-6325 ACH	PURCHASES FOR 08/05/23-09/04/23	Varnish, Anchor Studs, Rope	552001-57201	\$30.42
001	DD00802	09/21/23	HOME DEPOT CREDIT SERVICES	09052023-6325 ACH	PURCHASES FOR 08/05/23-09/04/23	Varnish, Bleach, Grout, Bolt, Brush	552001-57201	\$84.48

HERITAGE OAK PARK

Community Development District

**Payment Register by Fund
For the Period from 09/01/23 to 09/30/23
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Plastic Serving Spoons	549001-57501	\$8.46
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$220.83
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Gate Access Program	549043-52901	\$91.97
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	ACT Office	551002-57501	\$12.50
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$149.40
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549022-57501	\$16.04
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Lodge Batteries	546015-57201	\$28.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Lodge Rock Tape	546015-57201	\$17.28
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	ACT Laptop Backpack	549001-57501	\$24.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Refund-ACT Laptop Backpack	549001-57501	(\$24.99)
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	75watt LED Flood Light (5)	552001-57201	\$116.20
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Gloves	552001-57201	\$23.97
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549022-57501	\$47.98
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Kitchen-Food Container	546015-57201	\$8.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Kitchen-Food Container	546015-57201	\$11.14
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Coffee Social	549051-57501	\$33.95
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Space Heaters	546015-57501	\$80.72
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$397.65
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$27.36
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Lodge-Cordless Vacuum Cleaner	546015-57201	\$149.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Flash Drives	551002-57201	\$39.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	ACT Office-Echo Dot	549001-57501	\$29.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Tennis Net Cranks	546066-57201	\$29.98
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Lodge-Door Lock Set	546015-57201	\$31.53
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Amazon Music for Parties	549001-57501	\$15.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$12.48
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$36.09
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$178.54
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Kitchen Cleaner	552001-57201	\$16.50
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Lodge-Food Containers	549001-57201	\$6.95
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549022-57501	\$72.77
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Post-it Flags, Pens, Bins	551002-57201	\$40.71
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Return Pens	551002-57201	(\$7.27)
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Small Plastic Cups	549001-57501	\$10.69
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Return Small Plastic Cups	549001-57501	(\$10.69)
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549022-57501	\$5.71
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Board Name Plate Covers	549001-57201	\$25.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$18.99
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Supplies	549001-57201	\$49.00
001	DD00803	09/01/23	TRUIST BANK	08022023-8114 ACH	08/02/23 STATEMENT PURCHASES	Debits from Previous Bills	155000	\$3,349.15
Fund Total								\$187,469.36

SERIES 2020 DEBT SERVICE FUND - 203

203	3542	09/15/23	HERITAGE OAK PARK	091223-DSXFR 2020 FY 2023 ASSESSMENT RECEIPTS	Due to Other Funds	131000	\$7,887.17	
Fund Total								\$7,887.17

Total Checks Paid	\$195,356.53
--------------------------	---------------------