

**HERITAGE OAK PARK
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE FOR THE
DECEMBER 9, 2024
REGULAR MEETING**

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

December 2, 2024

Board of Supervisors
Heritage Oak Park Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of the Heritage Oak Park Community Development District will be held **Monday, December 9, 2024 at 11:00 a.m.**, at 19520 Heritage Oak Boulevard, Port Charlotte FL 33948. Following is the advanced agenda:

Agenda

Monday, December 9, 2024 – 11:00 a.m.

Regular Meeting

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Organizational Matters
 - A. Oath of Office for New Supervisors
 - B. Resolution 2025-01 Designation of Offices
4. Audience Comments on Agenda Items
5. Comments from the Chairman
6. Approval of Consent Agenda
 - A. Approval of the Minutes of the October 17, 2024 Regular Meeting
 - B. Financials and Check Register for October 31, 2024
7. New Business
 - A. Employee Christmas Bonus
8. Old Business
 - A. Landscaping
9. Staff Reports
10. Managers Report
 - A. Audit Engagement Letter from Grau & Associates for the Year Ended September 30, 2024
11. Supervisor Requests
12. Audience Comments
13. Adjournment

Next regular meeting – January 16, 2025

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

Sincerely,
Bob Koncar
District Manager

RESOLUTION 2025-01

A RESOLUTION DESIGNATING OFFICERS OF HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of Heritage Oak Park Community Development District at a regular business meeting following the general election held on November 5, 2024 desires to appoint the below recited persons to the offices specified.

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

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

_____	Chairman
_____	Vice Chairman
_____	Secretary
<u>Leah Popelka</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
_____	Assistant Secretary(s)

PASSED AND ADOPTED THIS, 9th DAY OF DECEMBER, 2024.

Chairman

Secretary

October 17, 2024

Heritage Oak Park CDD

39 **SIXTH ORDER OF BUSINESS** **New Business**

40
41 On MOTION by Mr. Horsman seconded by Mr. Scotto with all in
42 favor adding an item to today’s agenda regarding discussion of
43 landscape consolidation was approved. 5-0

44
45 Regarding the consideration of consolidating the landscape contract, the process would
46 include pursuing interlocal agreements with all eight Condo and HOA Associations. The
47 process would also include hiring Ms. Wells as the contract administrator as a full-time
48 employee to oversee the project. Supervisor Horsman will work with Ms. Egan to put the
49 program together.

50
51 On MOTION by Mr. Horsman seconded by Mr. Scotto with all in
52 favor considering consolidating the landscape contract was
53 approved. 5-0

54 **SEVENTH ORDER OF BUSINESS** **Old Business**

55 None.

56 **EIGHTH ORDER OF BUSINESS** **Staff Reports**

57
58
59 On MOTION by Mr. Horsman seconded by Ms. Teter with all in
60 favor moving forward with the concrete work around the pool for a
61 total price of not to exceed \$55,000 was approved. 5-0

62
63 There was discussion regarding replacing the ice machine. No action was taken by the Board.

64 **NINTH ORDER OF BUSINESS** **Manager’s Report**

65
66 On MOTION by Mr. Horsman seconded by Mr. Scotto with all in
67 favor assigning fund balance as of 9/30/24 was approved. 5-0

68
69 **TENTH ORDER OF BUSINESS** **Supervisor Requests**

70 None

71 **ELEVENTH ORDER OF BUSINESS** **Audience Comments**

72 None.

73 **TWELFTH ORDER OF BUSINESS** **Adjournment**

74 There being no further business, the meeting was adjourned.

75
76
77 _____
78 Robert Koncar
Secretary

75
76
77 _____
78 Paul Falduto, Jr.
Chairman

HERITAGE OAK PARK
Community Development District

Financial Report

October 31, 2024

Prepared by



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HERITAGE OAK PARK
Community Development District

Financial Statements

(Unaudited)

October 31, 2024

Balance Sheet
October 31, 2024

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2020 DEBT SERVICE FUND	SERIES 2020 CAPITAL PROJECTS FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 567,375	\$ -	\$ -	\$ 567,375
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
Due From Other Funds	-	2,717	-	2,717
Investments:				
Money Market Account	145,846	-	-	145,846
Construction Fund	-	-	72,356	72,356
Reserve Fund	-	19,069	-	19,069
Revenue Fund	-	177,371	-	177,371
Prepaid Items	3,555	-	-	3,555
Deposits	8,200	-	-	8,200
TOTAL ASSETS	\$ 728,275	\$ 199,157	\$ 72,356	\$ 999,788
LIABILITIES				
Accounts Payable	\$ 10,001	\$ -	\$ -	\$ 10,001
Accrued Expenses	4,000	-	-	4,000
Sales Tax Payable	7	-	-	7
Deferred Revenue	895	-	-	895
Due To Other Funds	2,717	-	-	2,717
TOTAL LIABILITIES	17,620	-	-	17,620
FUND BALANCES				
Nonspendable:				
Prepaid Items	3,555	-	-	3,555
Deposits	8,200	-	-	8,200
Restricted for:				
Debt Service	-	199,157	-	199,157
Capital Projects	-	-	72,356	72,356
Assigned to:				
Operating Reserves	245,927	-	-	245,927
Reserves - A/C	5,000	-	-	5,000
Reserves - Arbor	2,500	-	-	2,500
Reserves - Roads & Streetlights	226,234	-	-	226,234
Reserves - Roof	185,000	-	-	185,000
Reserves - Swimming Pools	32,239	-	-	32,239
Unassigned:	2,000	-	-	2,000
TOTAL FUND BALANCES	\$ 710,655	\$ 199,157	\$ 72,356	\$ 982,168
TOTAL LIABILITIES & FUND BALANCES	\$ 728,275	\$ 199,157	\$ 72,356	\$ 999,788

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-24 BUDGET	OCT-24 ACTUAL
REVENUES							
Interest - Investments	\$ 4,800	\$ 400	\$ 1,376	\$ 976	28.67%	\$ 400	\$ 1,376
Interlocal Agreement	3,000	750	750	-	25.00%	750	750
Interlocal Agreement-Irrigation	30,000	7,500	7,500	-	25.00%	7,500	7,500
Room Rentals	500	-	-	-	0.00%	-	-
Recreational Activity Fees	53,200	4,433	120	(4,313)	0.23%	4,433	120
Special Assmnts- Tax Collector	1,147,033	-	-	-	0.00%	-	-
Special Assmnts- Discounts	(45,881)	-	-	-	0.00%	-	-
Other Miscellaneous Revenues	3,800	-	-	-	0.00%	-	-
Gate Bar Code/Remotes	1,200	90	84	(6)	7.00%	90	84
Access Cards	600	13	12	(1)	2.00%	13	12
TOTAL REVENUES	1,198,252	13,186	9,842	(3,344)	0.82%	13,186	9,842
EXPENDITURES							
Administration							
P/R-Board of Supervisors	12,000	1,000	800	200	6.67%	1,000	800
FICA Taxes	918	77	61	16	6.64%	77	61
ProfServ-Engineering	10,000	-	-	-	0.00%	-	-
ProfServ-Legal Services	6,000	500	758	(258)	12.63%	500	758
ProfServ-Mgmt Consulting	73,779	6,148	6,148	-	8.33%	6,148	6,148
ProfServ-Special Assessment	12,506	-	-	-	0.00%	-	-
ProfServ-Trustee Fees	3,704	3,704	3,704	-	100.00%	3,704	3,704
Auditing Services	5,100	-	-	-	0.00%	-	-
Communication/Freight - Gen'l	1,500	125	26	99	1.73%	125	26
Insurance - General Liability	15,500	15,500	15,038	462	97.02%	15,500	15,038
R&M-ADA Compliance	1,053	-	-	-	0.00%	-	-
Legal Advertising	1,100	109	109	-	9.91%	109	109
Miscellaneous Services	3,000	-	-	-	0.00%	-	-
Misc-Assessment Collection Cost	22,941	-	-	-	0.00%	-	-
Office Supplies	360	-	-	-	0.00%	-	-
Annual District Filing Fee	175	-	-	-	0.00%	-	-
Total Administration	169,636	27,163	26,644	519	15.71%	27,163	26,644
Other Public Safety							
R&M-Gate	3,500	-	-	-	0.00%	-	-
R&M-Gatehouse	1,000	83	12	71	1.20%	83	12
R&M-Security Cameras	2,600	-	-	-	0.00%	-	-
Misc-Programming & Services	1,500	-	-	-	0.00%	-	-
Total Other Public Safety	8,600	83	12	71	0.14%	83	12
Field							
Contracts-Mgmt Services	162,744	13,562	13,562	-	8.33%	13,562	13,562
Contracts-Lake and Wetland	6,120	510	510	-	8.33%	510	510
Contracts-Landscape	103,742	8,645	8,645	-	8.33%	8,645	8,645
Contracts-Irrigation	52,673	4,389	4,347	42	8.25%	4,389	4,347
Utility - General	45,600	3,800	2,551	1,249	5.59%	3,800	2,551
Utility - Water & Sewer	13,600	1,000	920	80	6.76%	1,000	920
Insurance - General Liability	65,402	65,402	57,465	7,937	87.86%	65,402	57,465
R&M-Drainage	15,000	-	-	-	0.00%	-	-
R&M-Entry Feature	7,000	-	-	-	0.00%	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-24 BUDGET	OCT-24 ACTUAL
R&M-Irrigation	33,000	2,750	4,000	(1,250)	12.12%	2,750	4,000
R&M-Lake	21,750	-	-	-	0.00%	-	-
R&M-Plant Replacement	12,000	-	-	-	0.00%	-	-
R&M-Trees and Trimming	12,500	4,650	4,650	-	37.20%	4,650	4,650
R&M-Pumps	2,160	-	-	-	0.00%	-	-
Misc-Special Projects	10,930	-	-	-	0.00%	-	-
Misc-Hurricane Expense	25,000	-	-	-	0.00%	-	-
Misc-Contingency	63,780	48	48	-	0.08%	48	48
Capital Outlay	30,745	-	-	-	0.00%	-	-
Total Field	683,746	104,756	96,698	8,058	14.14%	104,756	96,698
<u>Road and Street Facilities</u>							
R&M-Parking Lots	1,000	-	-	-	0.00%	-	-
R&M-Roads & Alleyways	4,000	-	-	-	0.00%	-	-
R&M-Sidewalks	15,000	-	-	-	0.00%	-	-
R&M-Streetlights	10,000	8	8	-	0.08%	8	8
Misc-Contingency	3,000	-	-	-	0.00%	-	-
Cap Outlay - Sidewalk Impr	10,000	-	-	-	0.00%	-	-
Cap Outlay - Streetlight Impr	5,000	-	-	-	0.00%	-	-
Reserve - Roads & Streetlights	15,369	-	-	-	0.00%	-	-
Total Road and Street Facilities	63,369	8	8	-	0.01%	8	8
<u>Parks and Recreation - General</u>							
Contracts-Mgmt Services	38,865	3,239	3,239	-	8.33%	3,239	3,239
Contracts-Janitorial Services	19,632	1,636	1,636	-	8.33%	1,636	1,636
Contracts-Pools	11,134	928	965	(37)	8.67%	928	965
Contracts-Pest Control	1,020	85	85	-	8.33%	85	85
Communication - Telephone	8,580	715	612	103	7.13%	715	612
R&M-Clubhouse	45,000	3,750	45	3,705	0.10%	3,750	45
R&M-Parks	15,000	1,250	205	1,045	1.37%	1,250	205
R&M-Pools	4,500	375	143	232	3.18%	375	143
R&M-Tennis Courts	2,000	220	220	-	11.00%	220	220
Miscellaneous Services	2,400	200	71	129	2.96%	200	71
Holiday Decoration	750	-	-	-	0.00%	-	-
Misc-Cable TV Expenses	5,820	485	564	(79)	9.69%	485	564
Office Supplies	3,000	250	193	57	6.43%	250	193
Op Supplies - General	6,000	500	87	413	1.45%	500	87
Cap Outlay - Equipment	8,000	-	-	-	0.00%	-	-
Cap Outlay - Clubhouse	15,000	4,470	4,470	-	29.80%	4,470	4,470
Reserve - A/C	5,000	-	-	-	0.00%	-	-
Reserve - Roof	25,000	-	-	-	0.00%	-	-
Reserve - Swimming Pools	3,000	-	-	-	0.00%	-	-
Total Parks and Recreation - General	219,701	18,103	12,535	5,568	5.71%	18,103	12,535
<u>Special Recreation Facilities</u>							
Miscellaneous Services	4,500	375	345	30	7.67%	375	345
Misc-Event Expense	21,000	1,750	642	1,108	3.06%	1,750	642
Misc-Social Committee	26,700	2,225	145	2,080	0.54%	2,225	145
Misc-Trips and Tours	500	-	-	-	0.00%	-	-
Office Supplies	500	42	78	(36)	15.60%	42	78
Total Special Recreation Facilities	53,200	4,392	1,210	3,182	2.27%	4,392	1,210
TOTAL EXPENDITURES	1,198,252	154,505	137,107	17,398	11.44%	154,505	137,107

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

<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>OCT-24 BUDGET</u>	<u>OCT-24 ACTUAL</u>
Excess (deficiency) of revenues							
Over (under) expenditures	-	(141,319)	(127,265)	14,054	0.00%	(141,319)	(127,265)
Net change in fund balance	\$ -	\$ (141,319)	\$ (127,265)	\$ 14,054	0.00%	\$ (141,319)	\$ (127,265)
FUND BALANCE, BEGINNING (OCT 1, 2024)	837,916	837,916	837,916				
FUND BALANCE, ENDING	\$ 837,916	\$ 696,597	\$ 710,651				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-24 BUDGET	OCT-24 ACTUAL
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 809	\$ 809	0.00%	\$ -	\$ 809
Special Assmnts- Tax Collector	197,323	-	-	-	0.00%	-	-
Special Assmnts- Discounts	(7,893)	-	-	-	0.00%	-	-
TOTAL REVENUES	189,430	-	809	809	0.43%	-	809
EXPENDITURES							
Administration							
Misc-Assessment Collection Cost	3,946	-	-	-	0.00%	-	-
Total Administration	3,946	-	-	-	0.00%	-	-
Debt Service							
Principal Debt Retirement	133,610	-	-	-	0.00%	-	-
Interest Expense	59,543	-	-	-	0.00%	-	-
Total Debt Service	193,153	-	-	-	0.00%	-	-
TOTAL EXPENDITURES	197,099	-	-	-	0.00%	-	-
Excess (deficiency) of revenues Over (under) expenditures	(7,669)	-	809	809	-10.55%	-	809
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	(7,669)	-	-	-	0.00%	-	-
TOTAL FINANCING SOURCES (USES)	(7,669)	-	-	-	0.00%	-	-
Net change in fund balance	\$ (7,669)	\$ -	\$ 809	\$ 809	-10.55%	\$ -	\$ 809
FUND BALANCE, BEGINNING (OCT 1, 2024)	198,348	198,348	198,348				
FUND BALANCE, ENDING	\$ 190,679	\$ 198,348	\$ 199,157				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-24 BUDGET	OCT-24 ACTUAL
REVENUES							
Interest - Investments	\$ -	\$ -	\$ 298	\$ 298	0.00%	\$ -	\$ 298
TOTAL REVENUES	-	-	298	298	0.00%	-	298
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	0.00%	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	298	298	0.00%	-	298
Net change in fund balance	\$ -	\$ -	\$ 298	\$ 298	0.00%	\$ -	\$ 298
FUND BALANCE, BEGINNING (OCT 1, 2024)	-	-	72,058				
FUND BALANCE, ENDING	\$ -	\$ -	\$ 72,356				

Notes to the Financial Statements
October 2024

Financial Overview / Highlights

- ▶ Total General Fund revenues are at approximately 0.8% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 11.4% 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.
Due From Other Funds		2,717	Due from General Fund to Debt Service for excess fees
Prepaid Items		3,555	Entertainment for Nov & Dec 2024 & 2025.
Deposits		8,200	Deposits with FPL for sprinkler pumps and street lights.
Liabilities			
Accounts Payable		10,001	Invoices for current month but not paid in current month.
Accrued Expenses		4,000	Irrigation services.
Due to Other Funds		2,717	Due from General Fund to Debt Service for excess fees

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
General Fund 001				
Revenues				
Interest Income	4,800	1,376	28.67%	Interest Income on Operating Accounts and Money Market Acct.
Interlocal Agreement	3,000	750	25.00%	Thru 1st quarter agreement received.
Interlocal Agreement-Irrigation	30,000	7,500	25.00%	Thru 1st quarter agreement received.
Expenditures				
<u>Administrative</u>				
ProfServ-Legal Services	6,000	758	12.63%	Legal services include preparing for FEMA/FDEM reports and new FEMA attorney.
ProfServ-Trustee Fees	3,704	3,704	100.00%	Trustee fees paid for year.
Insurance-General Liability	15,500	15,038	97.02%	Insurance paid in full for year.
Legal Advertising	1,100	109	9.91%	Ad for FY 2025 meetings.
<u>Field</u>				
Insurance - General Liability	65,402	57,465	87.86%	Insurance paid in full for year.
R&M-Irrigation	33,000	4,000	12.12%	Monthly irrigation service repairs.
R&M-Trees and Trimming	12,500	4,650	37.20%	Remove trees & stumps, trim oak trees and replant aquatic grasses.

Notes to the Financial Statements
October 2024

<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>				
Contracts-Pools	11,134	965	8.67%	Monthly pool service increased. Need to increase budget next year.
R&M-Tennis Courts	2,000	220	11.00%	Tennis courts sponge rollers.
Misc-Cable TV Expenses	5,820	564	9.69%	Comcast cable increased services due to change in equipment. Budget will be increased next year.
Cap Outlay-Clubhouse	15,000	4,470	29.80%	Purchased new ice machine.
<u>Special Recreation Facilities</u>				
Office Supplies	500	78	15.60%	UPS battery backup for office.

HERITAGE OAK PARK

Community Development District

Supporting Schedules

October 31, 2024

HERITAGE OAK PARK
Community Development District

Activities Fund Deposits

Deposit							
Date		Amount	Poolside Lunch	Morning Coffee Social	Haunted Halloween		
10/31/24	Deposit	\$120			\$120		
	Deposit	\$0					
	Total	\$120	\$0	\$0	\$120	\$0	\$0
	Expenses	(\$787)	(\$201)	(\$34)	(\$552)	\$0	\$0
	Profit / (Loss)	(\$667)	(\$201)	(\$34)	(\$432)	\$0	\$0
	Other Expenses	(\$423)					
	Total Profit / (Loss)	(\$1,089)					

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Reserve Balance-Beginning	-	-	-		
Revenue	5,994	40,206	32,172	43,492	120
Expenses	8,371	43,202	31,569	49,686	1,209
Profit(Loss)	(2,377)	(2,995)	603	(6,194)	(1,089)

Notes: Revenue and Expenses are per financial statements

Cash and Investment Report
October 31, 2024

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND			
Operating Checking Account	BankUnited	0.00%	\$466,664
Operating Checking Account	Valley Bank	4.85%	\$100,711
		Subtotal	\$567,375
Petty Cash - Property Manager	N/A	N/A	\$200
Money Market Account	BankUnited	4.75%	\$145,846
DEBT SERVICE FUND			
Series 2020 Reserve Fund	US Bank	4.75%	\$19,069
Series 2020 Revenue Fund	US Bank	4.75%	\$177,371
		Subtotal	\$196,439
CAPITAL PROJECTS FUND			
Series 2020 Construction Fund	US Bank	4.75%	\$72,356
		Grand Total	\$982,216

Bank Account Statement

Heritage Oak Park CDD

Bank Account No. 7282
Statement No. 10-24
Statement Date 10/31/2024

GL Balance (LCY)	466,663.84	Statement Balance	473,536.72
GL Balance	466,663.84	Outstanding Deposits	0.00
Positive Adjustments	0.00		
<hr/>		Subtotal	473,536.72
Subtotal	466,663.84	Outstanding Checks	-6,872.88
Negative Adjustments	0.00		
<hr/>		Ending Balance	466,663.84
Ending G/L Balance	466,663.84		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
04/30/2024	Payment	3760	Payment of Invoice 014670			-35.00
09/06/2024	Payment	DD01011	Payment of Invoice 016579			-21.03
09/04/2024	Payment	3877	Check for Vendor V00890			-595.00
09/12/2024	Payment	100018	Inv: 3930500			-366.08
10/23/2024	Payment	3883	Check for Vendor V00924			-450.00
10/25/2024	Payment	3884	Check for Vendor V00925			-300.00
10/25/2024	Payment	3885	Check for Vendor V00266			-4,470.00
10/29/2024	Payment	3886	Check for Vendor V00890			-300.00
10/29/2024	Payment	DD01039	Payment of Invoice 016682			-335.77
Total Outstanding Checks						-6,872.88

Outstanding Deposits

Total Outstanding Deposits

Bank Account Statement

Heritage Oak Park CDD

Bank Account No. 0663
Statement No. 10-24
Statement Date 10/31/24

GL Balance (LCY)	100,711.15	Statement Balance	100,711.15
GL Balance	100,711.15	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	100,711.15
Subtotal	100,711.15	Outstanding Checks	0.00
Negative Adjustments	0.00		
	<hr/>	Ending Balance	100,711.15
Ending G/L Balance	100,711.15		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
10/31/2024	0	VALLEY 0663	Interest Income-Valley Bank 0663	403.56	403.56	0.00
Total Deposits				403.56	403.56	0.00

HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 10/01/24 to 10/31/24

(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	100032	10/01/24	SUN NEWSPAPERS	092424-2267	NOTICE OF MEETINGS FY 2025	Legal Advertising	548002-51301	\$108.68
001	100033	10/02/24	FPL	092324-3151	ACCT #72189-53151 08/22/24-09/23/24	Utility - General	543001-53901	\$47.33
001	100034	10/04/24	COVERALL OF FT. MYERS	1160289373	CLEANING SERVICE 10/1-10/31/24	Contracts-Janitorial Services	534026-57201	\$1,636.00
001	100035	10/04/24	MAINSCAPE	1307561	10/24 LANDSCAPE MAINTENANCE	Contracts-Landscape	534050-53901	\$8,645.17
001	100035	10/04/24	MAINSCAPE	1307496	10/24 IRRIGATION MAINT	Contracts-Irrigation	534073-53901	\$4,346.79
001	100036	10/04/24	CENTURYLINK	091924-8717	ACCT #311078717 09/19/24-10/18/24	Communication - Telephone	541003-57201	\$596.65
001	100037	10/04/24	TODD PROA	95331201	10/24 MONTHLY POOL SERVICE	Contracts-Pools	534078-57201	\$964.95
001	100037	10/04/24	TODD PROA	95331201	10/24 MONTHLY POOL SERVICE	Pool Perfect	546074-57201	\$63.04
001	100037	10/04/24	TODD PROA	95330943	REPLACE ACID STENNER	R&M-Pools	546074-57201	\$796.83
001	100037	10/04/24	TODD PROA	95330928	POOL GATE HINGES, LIFE RING/ROPE	R&M-Pools	546074-57201	\$525.46
001	100037	10/04/24	TODD PROA	95330918	STENNER REPAIR, LIFE RING/ROPE BY OPEN AREA	R&M-Pools	546074-57201	\$793.19
001	100037	10/04/24	TODD PROA	95330879	ELECTRICAL WORK ON POOL PUMPS	R&M-Pools	546074-57201	\$1,167.88
001	100038	10/04/24	NATURZONE ENVIRONMENTAL SRVCS	705492	10/24 PEST CONTROL	Contracts-Pest Control	534125-57201	\$85.00
001	100039	10/04/24	SECURITY ALARM CORPORATION	307493	12v 5AH BATTERY ER LIGHTS	R&M-Clubhouse	546015-53901	\$120.00
001	100039	10/04/24	SECURITY ALARM CORPORATION	307492	BATTERIES FOR ER LIGHTS	Misc-Contingency	549900-53901	\$180.00
001	100040	10/08/24	PERSSON, COHEN & MOONEY, P.A.	5419	LEGAL SERVICE FOR 09/30/24	ProfServ-Legal Services	531023-51401	\$676.20
001	100041	10/11/24	FEDEX	8-644-71127	SERVICE FOR 10/02/24	Communication/Freight - Gen'l	541001-51301	\$12.84
001	100042	10/11/24	SOLITUDE LAKE MANAGEMENT	PSI116530	10/24 LAKE & POND MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$510.00
001	100043	10/11/24	MAINSCAPE	1307795	09/24 IRRIGATION SERVICE	R&M-Irrigation	546041-53901	\$5,369.55
001	100044	10/11/24	COPIERS PLUS	SAR-024831881	10/24 COPIES/MAINT AGREEMENT	MAINT AGREEMENT	551002-57201	\$45.00
001	100044	10/11/24	COPIERS PLUS	SAR-024831881	10/24 COPIES/MAINT AGREEMENT	COPIES	551002-57201	\$10.64
001	100045	10/11/24	FRANK VARGO	1081	PINE TREE REMOVAL	R&M-Trees and Trimming	546099-53901	\$650.00
001	100046	10/23/24	INFRAMARK LLC	135251	10/24 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$6,148.25
001	100046	10/23/24	INFRAMARK LLC	135251	10/24 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-57201	\$3,238.75
001	100046	10/23/24	INFRAMARK LLC	135251	10/24 MANAGEMENT SERVICES	Contracts-Mgmt Services	534001-53901	\$13,562.00
001	100047	10/23/24	USBANK	7481624	TRUSTEE FEES 09/01/24-09/30/24	ProfServ-Trustee Fees	531045-51301	\$336.72
001	100047	10/23/24	USBANK	7481624	TRUSTEE FEES 10/01/24-08/31/25	Prepaid Items	155000	\$3,703.91
001	100048	10/30/24	INFRAMARK LLC	135666	09/24 POSTAGE	Communication/Freight - Gen	541001-51301	\$4.14
001	3883	10/23/24	MARTIN D'NEAL WHITE	MW 10232024	DJ SERVICE-HAUNTED HOLLYWOOD PARTY	Misc-Event Expense	549022-57501	\$450.00
001	3884	10/25/24	ANTONIO A LAVORGNA	AL 102324	ENTERTAINMENT - FALL FOLIAGE PARTY	Prepaid Items	155000	\$300.00
001	3885	10/25/24	POLAR ICE OF FLORIDA INC	1021290	PURCHASE A NEW ICE MACHINE	Cap Outlay-Clubhouse	564061-57201	\$4,470.00
001	3886	10/29/24	RICHIE L HODGE	RH 102324	ENTERTAINMENT-FRIENDSGIVING-BALANCE	Prepaid Items	155000	\$300.00
001	DD01020	10/03/24	CHARLOTTE COUNTY UTILITIES	091224-1597	ACH 26307-101597 08/08/24-09/10/24	Utility - Water & Sewer	543021-53901	\$908.84
001	DD01021	10/03/24	CHARLOTTE COUNTY UTILITIES	091224-0703	ACH 26307-080703 08/08/24-09/10/24	Utility - Water & Sewer	543021-53901	\$72.37
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Lodge	546015-57201	\$29.68
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Office Supplies	551002-57201	\$7.99
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Multiple Events	549001-57501	\$9.99
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Prime Membership	549001-57201	\$139.00
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Gloves	552001-57201	\$18.98
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Supplies	549001-57201	\$14.95
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Gloves	552001-57201	\$25.47
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Multiple Events	549001-57501	\$9.99
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$63.92
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	iCloud Storage	549001-57201	\$0.99
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Pressure Washer Parts	549900-53901	\$71.56
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Hinges for Shed	546066-57201	\$49.99
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Staff Meeting Treats	549001-57201	\$30.00
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Trivia	549022-57501	\$41.81
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$7.30
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Adobe	551002-57501	\$659.88
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Monday Coffee	549051-57501	\$33.90
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	Calendars	549001-57501	\$179.78
001	DD01023	10/04/24	VALLEY NATIONAL BANK	090924-7986	ACH 09/09/24 STATEMENT PURCHASES	OP Supplies	552001-57201	\$42.13
001	DD01025	10/08/24	FPL	092324-9333	ACH ACCT #90419-29333 08/22/24-09/23/24	Utility - General	543001-53901	\$113.06

HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 10/01/24 to 10/31/24

(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	DD01026	10/08/24	FPL	092324-9344	ACH ACCT #96809-59344	08/22/24-09/23/24	Utility - General	543001-53901	\$130.85
001	DD01027	10/08/24	FPL	092324-2211	ACH ACCT #94620-32211	08/22/24-09/23/24	Utility - General	543001-53901	\$159.60
001	DD01028	10/08/24	FPL	092324-0214	ACH ACCT #65998-90214	08/22/24-09/23/24	Utility - General	543001-53901	\$67.64
001	DD01029	10/08/24	FPL	092324-3218	ACH ACCT #01784-03218	08/22/24-09/23/24	Utility - General	543001-53901	\$78.72
001	DD01030	10/08/24	FPL	092324-5535	ACH ACCT #92945-85535	08/22/24-09/23/24	Utility - General	543001-53901	\$70.09
001	DD01031	10/08/24	FPL	092324-4219	ACH ACCT #89079-74219	08/22/24-09/23/24	Utility - General	543001-53901	\$412.41
001	DD01032	10/08/24	FPL	092324-3219	ACH ACCT #25921-93219	08/22/24-09/23/24	Utility - General	543001-53901	\$162.42
001	DD01033	10/08/24	FPL	092324-8333	ACH ACCT #36126-28333	08/22/24-09/23/24	Utility - General	543001-53901	\$197.85
001	DD01034	10/08/24	FPL	092324-8335	ACH ACCT #87070-88335	08/22/24-09/23/24	Utility - General	543001-53901	\$1,535.92
001	DD01035	10/18/24	GREATAMERICA FINANCIAL SVCS	37523278	ACH COPIER LEASE FOR 09/24		Office Supplies	551002-57201	\$120.08
001	DD01038	10/17/24	COMCAST	092624-4227	ACH ACCT# 8535100601234227	09/30/24-10/29/24	Misc-Cable TV Expenses	549039-57201	\$563.89
001	DD01039	10/29/24	HOME DEPOT CREDIT SERVICES	060524-6325	ACH PURCHASES 05/06/24-06/05/2024		Maintenance Supplies	549900-53901	\$52.57
001	DD01039	10/29/24	HOME DEPOT CREDIT SERVICES	060524-6325	ACH PURCHASES 05/06/24-06/05/2024		Ryobi Brushless PW Hand Tool	549900-53901	\$149.00
001	DD01039	10/29/24	HOME DEPOT CREDIT SERVICES	060524-6325	ACH PURCHASES 05/06/24-06/05/2024		Guard Shack Flags & Pole	546035-52901	\$79.94
001	DD01039	10/29/24	HOME DEPOT CREDIT SERVICES	060524-6325	ACH PURCHASES 05/06/24-06/05/2024		Cable Ties, 20A GFCI White, Tee Hinge	549900-53901	\$54.26
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		ACT Office	551002-57501	\$12.50
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Fuel	549900-53901	\$28.95
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$25.86
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$194.64
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		OP Supplies	552001-57201	\$47.56
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		McAfee Anti-Virus 1yr Subscription	551002-57201	\$149.99
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		All Fuel Cans	549900-53901	\$113.44
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Trash Bags & Water	552001-57201	\$80.50
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$11.49
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Halloween Party Decorations	549022-57501	\$30.88
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Trash Bags	552001-57201	\$45.76
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$173.42
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Zoom for the CDD	551002-57201	\$159.90
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$32.93
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$3.99
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Halloween party	549022-57501	\$39.98
001	DD01043	10/28/24	TRUIST BANK	102024-8114	ACH 10/02/24 STATEMENT PURCHASES		Halloween Party	549022-57501	\$30.88
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Pool Skimmer Net	546074-57201	\$17.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Lodge Zipper Pouches	546015-57201	\$8.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Mini First Aid Kit for Golf Cart	549900-53901	\$12.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Pressure Washer Nozzles	549900-53901	\$19.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Sting Wipes for First Aid Kits	549001-57201	\$5.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Containers for Lodge	546015-57201	\$8.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Gauze Pads for First Aid Kits	549001-57201	\$16.85
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Containers for Hand Sanitizer	549001-57201	\$4.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Soft Surgical Tape for First Aid Kit	549001-57201	\$7.00
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Materials for First Aid Kit	549001-57201	\$63.90
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Cricut Access Standard	549001-57501	\$9.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Poolside Lunch	549051-57501	\$49.90
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Gel Pens, Highlighters, Sharpies	551002-57201	\$26.48
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Protective Case for iPad	549001-57201	\$24.79
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Gel Pens for Meeting	551002-57201	\$8.75
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		iPads for BOS - Approved at Meeting	549001-57201	\$2,414.00
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Coffee and Treats for Staff Meeting	549001-57201	\$30.00
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		iPad Screen Protectors	551002-57201	\$9.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Kitchen Supplies	546015-57201	\$21.67
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		iPad Headphones	551002-57201	\$42.49
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Black and Gold Party Supplies	549022-57501	\$8.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Maintenance Supplies	549900-53901	\$46.73
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Stylus Pens for BOS iPads	551002-57201	\$23.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Advil Caplets	546015-57201	\$30.36
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986	ACH 06/07/24 STATEMENT PURCHASES		Small Air Filter	546015-57201	\$13.97

HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT

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001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Post Caps for Light Post	546066-57201	\$19.30
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	RMR-86 Cleanser	549900-53901	\$29.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Multiple Events-Music	549001-57501	\$9.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Extra Caps for Light Posts	546066-57201	\$10.49
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Rplcmnt for Cup Accidentally Thrown Away	546015-57201	\$22.39
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Muffin Liners	546015-57201	\$7.59
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Stylus Pens for iPads	551002-57201	\$25.98
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	iCloud Storage	551002-57201	\$0.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Napkins for Dispensers	552001-57201	\$53.94
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Grill Brushes - Poolside Lunch	549001-57501	\$15.99
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	iPads for BOS - Approved at Meeting	549001-57201	\$2,472.00
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	June ACT Calendars	549001-57501	\$291.81
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Treats for Monday Coffee Social	549051-57501	\$53.48
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$3.04
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Toner for Printer	551002-57501	\$361.35
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Poolside Lunch	549051-57501	\$23.98
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Monday Coffee Social	549051-57501	\$44.38
001	DD01044	10/01/24	VALLEY NATIONAL BANK	060724-7986 ACH	06/07/24 STATEMENT PURCHASES	Deposit for NYE Party DJ	155000-57501	\$520.00
001	DD01056	10/29/24	HOME DEPOT CREDIT SERVICES	100424-6325 ACH	PURCHASES FOR 09/06/24-10/04/24	2 Cycle Oil/1Gal Sprayer (2)	549900-53901	\$33.91
001	DD01056	10/29/24	HOME DEPOT CREDIT SERVICES	100424-6325 ACH	PURCHASES FOR 09/06/24-10/04/24	Wasp Killer/Clorox Outdoor Bleach	546015-57201	\$15.95
001	DD01056	10/29/24	HOME DEPOT CREDIT SERVICES	100424-6325 ACH	PURCHASES FOR 09/06/24-10/04/24	Chrome Tank Levers	549900-53901	\$13.96
001	DD01056	10/29/24	HOME DEPOT CREDIT SERVICES	100424-6325 ACH	PURCHASES FOR 09/06/24-10/04/24	Poolside Lunch	549022-57501	\$65.94
							Fund Total	\$74,440.69

Total Checks Paid	\$74,440.69
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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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 Boca Raton, Florida 33431
 (561) 994-9299 • (800) 299-4728
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 www.graucpa.com

October 21, 2024

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

We are pleased to confirm our understanding of the services we are to provide Heritage Oak Park Community Development District, Charlotte County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Heritage Oak Park Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$5,000 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Heritage Oak Park Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Heritage Oak Park Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791