

HERITAGE OAK PARK
Community Development District

Financial Report

June 30, 2025

Prepared by



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FINANCIAL STATEMENTS

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HERITAGE OAK PARK
Community Development District

Financial Statements

(Unaudited)

June 30, 2025

Balance Sheet
June 30, 2025

| ACCOUNT DESCRIPTION | GENERAL FUND | SERIES 2020 DEBT SERVICE FUND | SERIES 2020 CAPITAL PROJECTS FUND | TOTAL |
|--|---------------------|--------------------------------------|--|---------------------|
| ASSETS | | | | |
| Cash - Checking Account | \$ 364,526 | \$ - | \$ - | \$ 364,526 |
| 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 | - | 15,689 | - | 15,689 |
| Investments: | | | | |
| Money Market Account | 914,986 | - | - | 914,986 |
| Construction Fund | - | - | 28,818 | 28,818 |
| Reserve Fund | - | 19,069 | - | 19,069 |
| Revenue Fund | - | 164,653 | - | 164,653 |
| Prepaid Items | 55,790 | - | - | 55,790 |
| Deposits | 8,200 | - | - | 8,200 |
| TOTAL ASSETS | \$ 1,346,801 | \$ 199,411 | \$ 28,818 | \$ 1,575,030 |
| LIABILITIES | | | | |
| Accounts Payable | \$ 11,292 | \$ - | \$ - | \$ 11,292 |
| Accrued Expenses | 6,203 | - | - | 6,203 |
| Due To Other Funds | 15,689 | - | - | 15,689 |
| TOTAL LIABILITIES | 33,184 | - | - | 33,184 |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid Items | 55,790 | - | - | 55,790 |
| Deposits | 8,200 | - | - | 8,200 |
| Restricted for: | | | | |
| Debt Service | - | 199,411 | - | 199,411 |
| Capital Projects | - | - | 28,818 | 28,818 |
| Assigned to: | | | | |
| Operating Reserves | 253,590 | - | - | 253,590 |
| 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: | 545,064 | - | - | 545,064 |
| TOTAL FUND BALANCES | \$ 1,313,617 | \$ 199,411 | \$ 28,818 | \$ 1,541,846 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 1,346,801 | \$ 199,411 | \$ 28,818 | \$ 1,575,030 |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD | JUN-25 BUDGET | JUN-25 ACTUAL |
|----------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|--|------------------|------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 4,800 | \$ 3,600 | \$ 23,472 | \$ 19,872 | 489.00% | \$ 400 | \$ 3,373 |
| Interlocal Agreement | 3,000 | 2,250 | 2,250 | - | 75.00% | - | - |
| Interlocal Agreement-Irrigation | 30,000 | 22,500 | 22,500 | - | 75.00% | - | - |
| Room Rentals | 500 | 500 | 1,961 | 1,461 | 392.20% | - | - |
| Recreational Activity Fees | 53,200 | 39,900 | 30,189 | (9,711) | 56.75% | 4,433 | - |
| Interest - Tax Collector | - | - | 1,787 | 1,787 | 0.00% | - | - |
| Special Assmnts- Tax Collector | 1,147,033 | 1,142,033 | 1,143,071 | 1,038 | 99.65% | 7,251 | 7,251 |
| Special Assmnts- Discounts | (45,881) | (45,881) | (41,184) | 4,697 | 89.76% | - | - |
| Other Miscellaneous Revenues | 3,800 | - | - | - | 0.00% | - | - |
| Gate Bar Code/Remotes | 1,200 | 750 | 730 | (20) | 60.83% | - | - |
| Access Cards | 600 | 100 | 94 | (6) | 15.67% | - | - |
| Insurance Reimbursements | - | - | 9,630 | 9,630 | 0.00% | - | - |
| TOTAL REVENUES | 1,198,252 | 1,165,752 | 1,194,500 | 28,748 | 99.69% | 12,084 | 10,624 |
| EXPENDITURES | | | | | | | |
| Administration | | | | | | | |
| P/R-Board of Supervisors | 12,000 | 9,000 | 7,600 | 1,400 | 63.33% | 1,000 | - |
| FICA Taxes | 918 | 689 | 581 | 108 | 63.29% | 77 | - |
| ProfServ-Engineering | 10,000 | - | - | - | 0.00% | - | - |
| ProfServ-Legal Services | 6,000 | 4,500 | 8,505 | (4,005) | 141.75% | - | - |
| ProfServ-Mgmt Consulting | 73,779 | 55,334 | 57,302 | (1,968) | 77.67% | 6,148 | 6,394 |
| ProfServ-Special Assessment | 12,506 | 12,506 | 12,142 | 364 | 97.09% | - | - |
| ProfServ-Trustee Fees | 3,704 | 3,704 | 3,704 | - | 100.00% | - | - |
| Auditing Services | 5,100 | 5,100 | 5,000 | 100 | 98.04% | - | - |
| Communication/Freight - Gen'l | 1,500 | 750 | 333 | 417 | 22.20% | 125 | 16 |
| Insurance - General Liability | 15,500 | 15,500 | 15,038 | 462 | 97.02% | - | - |
| R&M-ADA Compliance | 1,053 | 1,053 | 1,553 | (500) | 147.48% | - | - |
| Legal Advertising | 1,100 | 1,100 | 463 | 637 | 42.09% | - | - |
| Miscellaneous Services | 3,000 | 2,250 | 214 | 2,036 | 7.13% | 250 | 13 |
| Misc-Assessment Collection Cost | 22,941 | 22,841 | 22,038 | 803 | 96.06% | 145 | 145 |
| Office Supplies | 360 | - | - | - | 0.00% | - | - |
| Annual District Filing Fee | 175 | 175 | 200 | (25) | 114.29% | - | - |
| Total Administration | 169,636 | 134,502 | 134,673 | (171) | 79.39% | 7,745 | 6,568 |
| Other Public Safety | | | | | | | |
| R&M-Gate | 3,500 | 1,010 | 845 | 165 | 24.14% | 352 | 327 |
| R&M-Gatehouse | 1,000 | 15 | 12 | 3 | 1.20% | - | - |
| R&M-Security Cameras | 2,600 | - | - | - | 0.00% | - | - |
| Misc-Programming & Services | 1,500 | 800 | 761 | 39 | 50.73% | 250 | 248 |
| Total Other Public Safety | 8,600 | 1,825 | 1,618 | 207 | 18.81% | 602 | 575 |
| Field | | | | | | | |
| Contracts-Mgmt Services | 162,744 | 122,058 | 122,058 | - | 75.00% | 13,562 | 13,562 |
| Contracts-Lake and Wetland | 6,120 | 4,590 | 4,590 | - | 75.00% | 510 | 510 |
| Contracts-Landscape | 103,742 | 77,807 | 80,026 | (2,219) | 77.14% | 8,645 | 9,200 |
| Contracts-Irrigation | 52,673 | 39,505 | 39,121 | 384 | 74.27% | 4,389 | 4,347 |
| Utility - General | 45,600 | 34,200 | 31,694 | 2,506 | 69.50% | 3,800 | 2,926 |
| Utility - Water & Sewer | 13,600 | 10,600 | 11,412 | (812) | 83.91% | 1,000 | 1,013 |
| Insurance - General Liability | 65,402 | 65,402 | 57,465 | 7,937 | 87.86% | - | - |
| R&M-Drainage | 15,000 | 4,200 | 4,200 | - | 28.00% | - | - |
| R&M-Entry Feature | 7,000 | 7,000 | 14,601 | (7,601) | 208.59% | - | - |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD | JUN-25 BUDGET | JUN-25 ACTUAL |
|---|-----------------------------|------------------------|------------------------|-----------------------------|--|------------------|------------------|
| R&M-Irrigation | 33,000 | 24,750 | 49,945 | (25,195) | 151.35% | 2,750 | 7,240 |
| 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% | - | - |
| R&M-Pumps | 2,160 | 2,160 | 4,100 | (1,940) | 189.81% | 2,160 | 4,100 |
| Misc-Special Projects | 10,930 | - | - | - | 0.00% | - | - |
| Misc-Hurricane Expense | 25,000 | - | - | - | 0.00% | - | - |
| Misc-Contingency | 63,780 | 7,772 | 7,772 | - | 12.19% | - | - |
| Capital Outlay | 30,745 | 7,850 | 7,850 | - | 25.53% | - | - |
| Total Field | 683,746 | 412,544 | 439,484 | (26,940) | 64.28% | 36,816 | 42,898 |
| Road and Street Facilities | | | | | | | |
| R&M-Parking Lots | 1,000 | - | - | - | 0.00% | - | - |
| R&M-Roads & Alleyways | 4,000 | 1,386 | 1,386 | - | 34.65% | - | - |
| R&M-Sidewalks | 15,000 | - | - | - | 0.00% | - | - |
| R&M-Streetlights | 10,000 | 10,000 | 12,358 | (2,358) | 123.58% | 1,000 | 2,400 |
| 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 | 11,386 | 13,744 | (2,358) | 21.69% | 1,000 | 2,400 |
| Parks and Recreation - General | | | | | | | |
| Contracts-Mgmt Services | 38,865 | 29,149 | 29,149 | - | 75.00% | 3,239 | 3,239 |
| Contracts-Janitorial Services | 19,632 | 14,724 | 14,724 | - | 75.00% | 1,636 | 1,636 |
| Contracts-Pools | 11,134 | 8,350 | 8,916 | (566) | 80.08% | 928 | 1,004 |
| Contracts-Pest Control | 1,020 | 765 | 765 | - | 75.00% | 85 | 85 |
| Communication - Telephone | 8,580 | 6,435 | 5,560 | 875 | 64.80% | 715 | 618 |
| R&M-Clubhouse | 45,000 | 33,750 | 12,771 | 20,979 | 28.38% | - | - |
| R&M-Parks | 15,000 | 11,250 | 2,680 | 8,570 | 17.87% | - | - |
| R&M-Pools | 4,500 | 3,375 | 2,977 | 398 | 66.16% | 375 | 63 |
| R&M-Tennis Courts | 2,000 | 340 | 340 | - | 17.00% | - | - |
| Miscellaneous Services | 2,400 | 1,800 | 2,916 | (1,116) | 121.50% | - | - |
| Holiday Decoration | 750 | - | - | - | 0.00% | - | - |
| Misc-Cable TV Expenses | 5,820 | 4,365 | 5,317 | (952) | 91.36% | 485 | 604 |
| Office Supplies | 3,000 | 2,250 | 2,212 | 38 | 73.73% | 250 | 296 |
| Op Supplies - General | 6,000 | 4,500 | 2,164 | 2,336 | 36.07% | - | - |
| Cap Outlay - Equipment | 8,000 | - | - | - | 0.00% | - | - |
| Cap Outlay - Clubhouse | 15,000 | 11,698 | 11,698 | - | 77.99% | - | - |
| 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 | 132,751 | 102,189 | 30,562 | 46.51% | 7,713 | 7,545 |
| Special Recreation Facilities | | | | | | | |
| Miscellaneous Services | 4,500 | 3,375 | 2,776 | 599 | 61.69% | - | - |
| Misc-Event Expense | 21,000 | 15,750 | 11,934 | 3,816 | 56.83% | 1,750 | 75 |
| Misc-Social Committee | 26,700 | 20,025 | 11,897 | 8,128 | 44.56% | - | - |
| Misc-Trips and Tours | 500 | - | - | - | 0.00% | - | - |
| Office Supplies | 500 | 375 | 484 | (109) | 96.80% | - | - |
| Total Special Recreation Facilities | 53,200 | 39,525 | 27,091 | 12,434 | 50.92% | 1,750 | 75 |
| TOTAL EXPENDITURES | 1,198,252 | 732,533 | 718,799 | 13,734 | 59.99% | 55,626 | 60,061 |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

| <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>JUN-25 BUDGET</u> | <u>JUN-25 ACTUAL</u> |
|--|--------------------------------------|--------------------------------|--------------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | - | 433,219 | 475,701 | 42,482 | 0.00% | (43,542) | (49,437) |
| Net change in fund balance | \$ - | \$ 433,219 | \$ 475,701 | \$ 42,482 | 0.00% | \$ (43,542) | \$ (49,437) |
| FUND BALANCE, BEGINNING (OCT 1, 2024) | 837,916 | 837,916 | 837,916 | | | | |
| FUND BALANCE, ENDING | \$ 837,916 | \$ 1,271,135 | \$ 1,313,617 | | | | |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD | JUN-25 BUDGET | JUN-25 ACTUAL |
|--|-----------------------|---------------------|---------------------|--------------------------|----------------------------------|----------------|----------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ - | \$ - | \$ 8,143 | \$ 8,143 | 0.00% | \$ - | \$ 660 |
| Interest - Tax Collector | - | - | 307 | 307 | 0.00% | - | - |
| Special Assmnts- Tax Collector | 197,323 | 195,761 | 196,642 | 881 | 99.65% | 1,237 | 1,237 |
| Special Assmnts- Discounts | (7,893) | (7,893) | (7,085) | 808 | 89.76% | - | - |
| TOTAL REVENUES | 189,430 | 187,868 | 198,007 | 10,139 | 104.53% | 1,237 | 1,897 |
| EXPENDITURES | | | | | | | |
| Administration | | | | | | | |
| Misc-Assessment Collection Cost | 3,946 | 3,915 | 3,791 | 124 | 96.07% | 25 | 25 |
| Total Administration | 3,946 | 3,915 | 3,791 | 124 | 96.07% | 25 | 25 |
| Debt Service | | | | | | | |
| Principal Debt Retirement | 133,610 | 133,610 | 133,610 | - | 100.00% | 133,610 | 133,610 |
| Interest Expense | 59,543 | 59,543 | 59,543 | - | 100.00% | 29,771 | 29,771 |
| Total Debt Service | 193,153 | 193,153 | 193,153 | - | 100.00% | 163,381 | 163,381 |
| TOTAL EXPENDITURES | 197,099 | 197,068 | 196,944 | 124 | 99.92% | 163,406 | 163,406 |
| Excess (deficiency) of revenues Over (under) expenditures | (7,669) | (9,200) | 1,063 | 10,263 | -13.86% | (162,169) | (161,509) |
| 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) | \$ (9,200) | \$ 1,063 | \$ 10,263 | -13.86% | \$ (162,169) | \$ (161,509) |
| FUND BALANCE, BEGINNING (OCT 1, 2024) | 198,348 | 198,348 | 198,348 | | | | |
| FUND BALANCE, ENDING | \$ 190,679 | \$ 189,148 | \$ 199,411 | | | | |

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2025

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD | JUN-25 BUDGET | JUN-25 ACTUAL |
|--|-----------------------------|------------------------|------------------------|-----------------------------|--|------------------|------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ - | \$ - | \$ 2,399 | \$ 2,399 | 0.00% | \$ - | \$ 241 |
| TOTAL REVENUES | - | - | 2,399 | 2,399 | 0.00% | - | 241 |
| EXPENDITURES | | | | | | | |
| Construction In Progress | | | | | | | |
| Construction in Progress | - | - | 45,639 | (45,639) | 0.00% | - | 45,639 |
| Total Construction In Progress | - | - | 45,639 | (45,639) | 0.00% | - | 45,639 |
| TOTAL EXPENDITURES | - | - | 45,639 | (45,639) | 0.00% | - | 45,639 |
| Excess (deficiency) of revenues Over (under) expenditures | - | - | (43,240) | (43,240) | 0.00% | - | (45,398) |
| Net change in fund balance | \$ - | \$ - | \$ (43,240) | \$ (43,240) | 0.00% | \$ - | \$ (45,398) |
| FUND BALANCE, BEGINNING (OCT 1, 2024) | - | - | 72,058 | | | | |
| FUND BALANCE, ENDING | \$ - | \$ - | \$ 28,818 | | | | |

Notes to the Financial Statements
June 2025

Financial Overview / Highlights

- ▶ Total General Fund revenues are at approximately 99.7% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 60.0% 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 | | 15,689 | Due from General Fund to Debt Service (to be transferred in June). |
| Prepaid Items | | 55,790 | Entertainment for 4th of July and payment from Construction fund |
| Deposits | | 8,200 | Deposits with FPL for sprinkler pumps and street lights. |
| Liabilities | | | |
| Accounts Payable | | 11,292 | Invoices for current month but not paid in current month. |
| Accrued Expenses | | 6,203 | Irrigation services, utilities. |
| Due to Other Funds | | 15,689 | Due from General Fund to Debt Service (to be transferred in June). |

Variance Analysis

| Account Name | Annual Budget | YTD Actual | % of Budget | Explanation |
|-----------------------------------|---------------|------------|-------------|---|
| General Fund 001 | | | | |
| Revenues | | | | |
| Interest Income | 4,800 | 23,472 | 489.00% | Interest Income on Operating Accounts and Money Market Acct. |
| Room Rentals | 500 | 1,961 | 392.20% | Rental of Sports Bar and Lounge less Sales Tax paid. |
| Special Assessments-Tax Collector | 1,147,033 | 1,143,071 | 99.65% | Collections were at 99.7% at this time last year. |
| Insurance Reimbursements | - | 9,630 | N/A | Reimbursement for accident damage and light pole damage from February 2024. |
| Expenditures | | | | |
| <u>Administrative</u> | | | | |
| ProfServ-Legal Services | 6,000 | 8,505 | 141.75% | Legal services include preparing for FEMA/FDEM reports and new FEMA attorney. |
| ProfServ-Mgmt Consulting Serv | 73,779 | 57,302 | 77.67% | Fees increased in November due to revised agreement. |
| ProfServ-Special Assessment | 12,506 | 12,142 | 97.09% | Assessment roll preparation fees paid for year. |
| ProfServ-Trustee Fees | 3,704 | 3,704 | 100.00% | Trustee fees paid for year. |
| Auditing Services | 5,100 | 5,000 | 98.04% | Audit is final and paid in full. |
| Insurance-General Liability | 15,500 | 15,038 | 97.02% | Insurance paid in full for year. |
| R&M-ADA Compliance | 1,053 | 1,553 | 147.48% | Webhosting paid in full for the year. |
| Annual District Filing Fee | 175 | 200 | 114.29% | Annual Fee paid for year. |
| <u>Field</u> | | | | |
| Contracts-Landscape | 103,742 | 80,026 | 77.14% | Changed landscaper in March plus fee increased. |
| Utility - Water & Sewer | 13,600 | 11,412 | 83.91% | Monthly water / sewer utilities includes annual fire protection fee (\$1,600). |
| Insurance - General Liability | 65,402 | 57,465 | 87.86% | Insurance paid in full for year. |
| R&M-Entry Feature | 7,000 | 14,601 | 208.59% | Replaced bushes with flowers, pressure clean perimeter wall, perimeter fence rip rap. |
| R&M-Irrigation | 33,000 | 49,945 | 151.35% | Monthly irrigation service repairs. |
| R&M-Pumps | 2,160 | 4,100 | 189.81% | Submersible pump diagnostic. |

Notes to the Financial Statements
June 2025

| <u>Account Name</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% of Budget</u> | <u>Explanation</u> |
|---|----------------------|-------------------|--------------------|---|
| Expenditures (con't) | | | | |
| <u>Road & Street</u> | | | | |
| R&M-Streetlights | 10,000 | 12,358 | 123.58% | Replaced damaged light pole on Old Oak. |
| <u>Parks & Recreation</u> | | | | |
| Contracts-Pools | 11,134 | 8,916 | 80.08% | Monthly pool service increased more than expected. Need to increase budget next year. |
| Miscellaneous Services | 2,400 | 2,916 | 121.50% | Coffee for meetings, iCloud storage, FSU Ethics training for BOS, additional iPad chargers, clock, Holiday gift cards for staff, BJ's membership. |
| Misc-Cable TV Expenses | 5,820 | 5,317 | 91.36% | Comcast cable increased services due to change in equipment plus a 12% increase in January. Budget will be increased next year. |
| Cap Outlay-Clubhouse | 15,000 | 11,698 | 77.99% | Purchased new ice machine and freezer. |
| <u>Special Recreation Facilities</u> | | | | |
| Office Supplies | 500 | 484 | 96.80% | UPS battery backup for office, Office365, Canva, batteries, printer ink, bridge notebooks, pens, wireless keyboard and mouse. |
| Debt Service Fund 203 | | | | |
| Revenues | | | | |
| Special Assessments-Tax Collector | 197,323 | 196,642 | 99.65% | Collections were at 99.7% at this time last year. |
| Expenditures | | | | |
| <u>Debt Service</u> | | | | |
| Principal Debt Retirement | 133,610 | 133,610 | 100.00% | Payment was made in May |
| Interest Expense | 59,543 | 59,543 | 100.00% | Payment was made in May |
| Capital Fund 303 | | | | |
| Expenditures | | | | |
| <u>Construction in Progress</u> | | | | |
| Construction in Progress | - | 45,639 | 0.00% | Requisition 034 for sidewalk repairs around the lake. |

HERITAGE OAK PARK

Community Development District

Supporting Schedules

June 30, 2025

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, 2025

| Date Received | Net Amount Received | Discount / (Penalties) Amount | Collection Costs | Gross Amount Received | ALLOCATION | |
|--------------------------|---------------------|-------------------------------|------------------|-----------------------|--------------------------|-------------------------------|
| | | | | | General Fund Assessments | Debt Service Fund Assessments |
| Assessments Levied | | | | \$1,344,353 | \$1,147,033 | \$197,320 |
| Allocation % | | | | 100% | 85% | 15% |
| 11/07/24 | \$ 40,735 | \$ 1,697 | \$ 831 | \$ 43,264 | \$ 36,907 | \$ 6,357 |
| 11/14/24 | 14,583 | 608 | 298 | 15,488 | 13,230 | 2,258 |
| 11/21/24 | 10,937 | 456 | 223 | 11,616 | 9,923 | 1,693 |
| 11/27/24 | 60,232 | 2,510 | 1,229 | 63,971 | 54,577 | 9,394 |
| 12/05/24 | 206,715 | 8,613 | 4,219 | 219,547 | 187,233 | 32,314 |
| 12/12/24 | 218,899 | 9,121 | 4,467 | 232,487 | 198,457 | 34,030 |
| 12/19/24 | 423,568 | 17,649 | 8,644 | 449,860 | 383,697 | 66,163 |
| 01/09/25 | 121,036 | 5,043 | 2,470 | 128,550 | 109,775 | 18,775 |
| 02/06/25 | 37,514 | 1,160 | 766 | 39,439 | 33,690 | 5,749 |
| 03/07/25 | 24,911 | 508 | 508 | 25,928 | 22,113 | 3,815 |
| 04/10/25 | 47,976 | 485 | 979 | 49,439 | 42,162 | 7,277 |
| 04/24/25 | 41,492 | 419 | 847 | 42,758 | 36,481 | 6,276 |
| 05/08/25 | 8,701 | - | 178 | 8,879 | 7,576 | 1,303 |
| 06/06/25 | 8,318 | - | 170 | 8,488 | 7,251 | 1,237 |
| TOTAL | \$ 1,265,616 | \$ 48,268 | \$ 25,829 | \$ 1,339,714 | \$ 1,143,071 | \$ 196,642 |
| % COLLECTED | | | | 99.7% | 99.7% | 99.7% |
| TOTAL OUTSTANDING | | | | \$ 4,639 | \$ 3,961 | \$ 678 |

HERITAGE OAK PARK

Community Development District

Activities Fund Deposits

| Deposit | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---------|-------------------|-----------------------|--------------------|----------------|----------------|----------------|---------------|------------------|----------------|------------------|--------------------|------------------|------------------|----------------|------------------|-----------------------|------------------------|-------------|----------------|----------------|
| Date | Amount | Poolside Lunch | Morning Coffee Social | Haunted Hallo ween | Craft Fair | Fall Foliage | Friends giving | Ugly Sweater | NYE Party | HOP Hoedown | Canada Day | Rusty Trumpet Band | Valen tine's | Comic Magic Show | Rock Fest | St. Patty's Day | Sir Rod End of Season | Cars, Coffee, Classics | Break fast | Summer Kickoff | |
| 10/31/24 | Deposit | \$120 | | \$120 | | | | | | | | | | | | | | | | | |
| 11/08/24 | Deposit | \$2,381 | \$1,161 | \$720 | \$240 | \$100 | \$160 | | | | | | | | | | | | | | |
| 11/16/24 | Deposit | \$865 | | (\$30) | \$895 | | | | | | | | | | | | | | | | |
| 12/06/24 | Deposit | \$4,180 | \$1,168 | | \$45 | \$240 | \$690 | \$2,037 | | | | | | | | | | | | | |
| 01/02/25 | Refund | (\$530) | | | | | | (\$530) | | | | | | | | | | | | | |
| 01/23/25 | Deposit | \$1,644 | \$1,201 | | | | | \$53 | \$390 | | | | | | | | | | | | |
| 02/06/25 | Deposit | \$6,977 | \$2,289 | | | | | | | \$1,410 | \$1,008 | \$1,220 | \$920 | \$130 | | | | | | | |
| 03/03/25 | Deposit | \$6,676 | \$2,387 | | | | | | | | | | \$550 | \$1,300 | \$2,355 | \$84 | | | | | |
| 04/04/25 | Deposit | \$4,193 | \$2,208 | | | | | | | | | | | | | \$689 | \$1,296 | | | | |
| 04/04/25 | Deposit | \$132 | | | | | | | | | | | | | \$90 | \$42 | | | | | |
| 05/08/25 | Deposit | \$18 | | | | | | | | | | | | | | | | | | \$18 | |
| 05/19/25 | Deposit | \$3,534 | \$2,590 | | | | | | | | | | | | | | \$189 | \$32 | \$408 | \$315 | |
| Total | | \$30,189 | \$13,003 | \$0 | \$810 | \$1,180 | \$340 | \$850 | \$1,560 | \$390 | \$1,410 | \$1,008 | \$1,220 | \$1,470 | \$1,430 | \$2,445 | \$815 | \$1,503 | \$32 | \$408 | \$315 |
| Expenses | | (\$23,831) | (\$9,429) | (\$727) | (\$552) | (\$685) | (\$731) | (\$50) | (\$1,444) | (\$597) | (\$1,169) | (\$1,058) | (\$1,125) | (\$874) | (\$929) | (\$2,612) | (\$675) | (\$800) | \$0 | \$0 | (\$375) |
| Profit / (Loss) | | \$6,358 | \$3,574 | (\$727) | \$258 | \$495 | (\$391) | \$800 | \$116 | (\$207) | \$241 | (\$50) | \$95 | \$596 | \$501 | (\$167) | \$140 | \$703 | \$32 | \$408 | (\$60) |
| Other Expenses | | (\$3,260) | | | | | | | | | | | | | | | | | | | |
| Total Profit / (Loss) | | \$3,098 | | | | | | | | | | | | | | | | | | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------------------|---------|---------|---------|---------|---------|
| Reserve Balance-Beginning | - | - | - | | |
| Revenue | 5,994 | 40,206 | 32,172 | 43,492 | 30,189 |
| Expenses | 8,371 | 43,202 | 31,569 | 49,686 | 27,091 |
| Profit(Loss) | (2,377) | (2,995) | 603 | (6,194) | 3,098 |

Notes: Revenue and Expenses are per financial statements

Cash and Investment Report
June 30, 2025

| <u>ACCOUNT NAME</u> | <u>BANK NAME</u> | <u>YIELD</u> | <u>BALANCE</u> |
|-------------------------------|------------------|--------------------|--------------------|
| GENERAL FUND | | | |
| Operating Checking Account | BankUnited | 0.00% | \$260,877 |
| Operating Checking Account | Valley Bank | 4.33% | \$103,649 |
| | | Subtotal | \$364,526 |
| Petty Cash - Property Manager | N/A | N/A | \$200 |
| Money Market Account | BankUnited | 3.99% | \$914,986 |
| DEBT SERVICE FUND | | | |
| Series 2020 Reserve Fund | US Bank | 4.25% | \$19,069 |
| Series 2020 Revenue Fund | US Bank | 4.25% | \$164,653 |
| | | Subtotal | \$183,722 |
| CAPITAL PROJECTS FUND | | | |
| Series 2020 Construction Fund | US Bank | 4.25% | \$28,818 |
| | | Grand Total | \$1,492,253 |

Bank Account Statement

Heritage Oak Park CDD

Monday, July 7, 2025

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TLUSK

Bank Account No. 7282

Statement No. 06-25

Statement Date

06/30/2025

| | | | |
|---------------------------------------|------------|-----------------------------|------------|
| G/L Account No. 101005 Balance | 260,877.20 | Statement Balance | 262,239.01 |
| | | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | Subtotal | 262,239.01 |
| Subtotal | 260,877.20 | Outstanding Checks | -1,361.81 |
| Negative Adjustments | 0.00 | Ending Balance | 260,877.20 |
| Ending G/L Balance | 260,877.20 | | |

| Posting Date | Document Type | Document No. | Vendor | Description | Amount | Cleared Amount | Difference |
|---------------------------------|---------------|--------------|-----------------|---------------------------|--------|----------------|------------|
| Outstanding Checks | | | | | | | |
| 04/30/2024 | Payment | 3760 | JULLIAN DIBLASI | Payment of Invoice 014670 | | | -35.00 |
| 09/12/2024 | Payment | 100018 | SUN NEWSPAPERS | Inv: 3930500 | | | -366.08 |
| 12/05/2024 | Payment | 100066 | THE SUN | Inv: 3939686 | | | -77.22 |
| 01/08/2025 | Payment | 3904 | DUANE NOLAND | Check for Vendor V00907 | | | -20.00 |
| 01/08/2025 | Payment | 3918 | ROGER STONE | Check for Vendor V00813 | | | -10.00 |
| 03/28/2025 | Payment | 3936 | RICHARD AUBERT | Check for Vendor V00943 | | | -38.46 |
| | | | FLORIDA | | | | |
| 04/30/2025 | Payment | 3943 | DEPARTMENT OF | Check for Vendor V00012 | | | -200.00 |
| | | | ECONOMIC | | | | |
| | | | OPPORTUNITY | | | | |
| 06/09/2025 | Payment | 300093 | CENTURYLINK | Inv: 051925-8717 ACH | | | -615.05 |
| Total Outstanding Checks | | | | | | | -1,361.81 |

Outstanding Deposits

Total Outstanding Deposits

Bank Account Statement

Heritage Oak Park CDD

Wednesday, July 2, 2025

Page 1

TLUSK

Bank Account No. 0663
Statement No. 06-25V

Statement Date 06/30/2025

| | | | |
|---------------------------------------|------------|-----------------------------|------------|
| G/L Account No. 101006 Balance | 103,649.21 | Statement Balance | 103,649.21 |
| | | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | | |
| | <hr/> | Subtotal | 103,649.21 |
| Subtotal | 103,649.21 | Outstanding Checks | 0.00 |
| Negative Adjustments | 0.00 | | |
| | <hr/> | Ending Balance | 103,649.21 |
| Ending G/L Balance | 103,649.21 | | |

| Posting Date | Document Type | Document No. | Vendor | Description | Amount | Cleared Amount | Difference |
|-----------------------------------|---------------|--------------|--------|-------------|--------|----------------|------------|
| Outstanding Deposits | | | | | | | |
| Total Outstanding Deposits | | | | | | | |

HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 06/01/25 to 06/30/25

(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 | 100162 | 06/05/25 | TODD PROA | 95333184 | 06/25 MONTHLY POOL SERVICE | Contracts-Pools | 534078-57201 | \$1,003.55 |
| 001 | 100162 | 06/05/25 | TODD PROA | 95333184 | 06/25 MONTHLY POOL SERVICE | Pool Perfect | 546074-57201 | \$63.04 |
| 001 | 100163 | 06/05/25 | PERSSON, COHEN & MOONEY | 6040 | LEGAL SERVICE FOR 05/25 | ProfServ-Legal Services | 531023-51401 | \$530.25 |
| 001 | 100164 | 06/05/25 | SOLITUDE LAKE MANAGEMENT | PS1171772 | 06/25 LAKE & POND MAINTENANCE | Contracts-Lake and Wetland | 534021-53901 | \$510.00 |
| 001 | 100165 | 06/05/25 | MAINSCAPE | 1317247 | 06/25 IRRIGATION MAINT | Contracts-Irrigation | 534073-53901 | \$4,346.79 |
| 001 | 100166 | 06/05/25 | INFRAMARK LLC | 150830 | 06/25 MANAGEMENT SERVICES | ProfServ-Mgmt Consulting | 531027-51201 | \$6,394.18 |
| 001 | 100166 | 06/05/25 | INFRAMARK LLC | 150830 | 06/25 MANAGEMENT SERVICES | Contracts-Mgmt Services | 534001-57201 | \$3,238.75 |
| 001 | 100166 | 06/05/25 | INFRAMARK LLC | 150830 | 06/25 MANAGEMENT SERVICES | Contracts-Mgmt Services | 534001-53901 | \$13,562.00 |
| 001 | 100167 | 06/05/25 | COVERALL OF FT. MYERS | 1000136671 | CLEANING SERVICE 06/1/25-06/30/25 | Contracts-Janitorial Services | 534026-57201 | \$1,636.00 |
| 001 | 100168 | 06/05/25 | CLIFF'S AIR CONDITIONING & | 25-268 | REPROGRAM THERMOSTAT IN LODGE | R&M-Clubhouse | 546015-57201 | \$255.00 |
| 001 | 100169 | 06/06/25 | FEDEX | 8-881-50277 | SERVICE FOR 05/27/25 | Communication/Freight - Gen'l | 541001-51301 | \$15.89 |
| 001 | 100170 | 06/06/25 | ARIEL ABIMELEC JOYA DURAN | 215 | 06/25 LANDSCAPE MAINTENANCE | Contracts-Landscape | 534050-53901 | \$9,200.00 |
| 001 | 100171 | 06/12/25 | COPIERS PLUS | SAR-0248319973 | 06/25 COPIES/MAINT AGREEMENT | COPIES | 551002-57201 | \$10.36 |
| 001 | 100171 | 06/12/25 | COPIERS PLUS | SAR-0248319973 | 06/25 COPIES/MAINT AGREEMENT | MAINT AGREEMENT | 551002-57201 | \$45.00 |
| 001 | 100172 | 06/12/25 | MAINSCAPE | 1317788 | 05/25 IRRIGATION SERVICE | R&M-Irrigation | 546041-53901 | \$6,240.25 |
| 001 | 300092 | 06/02/25 | HOME DEPOT CREDIT SRVCS | 050525-6325 ACH | PURCHASES FOR 04/05/25-05/05/25 | Cold Patch for Potholes | 546081-54101 | \$55.41 |
| 001 | 300092 | 06/02/25 | HOME DEPOT CREDIT SRVCS | 050525-6325 ACH | PURCHASES FOR 04/05/25-05/05/25 | Cold Patch for Potholes | 546081-54101 | \$36.94 |
| 001 | 300092 | 06/02/25 | HOME DEPOT CREDIT SRVCS | 050525-6325 ACH | PURCHASES FOR 04/05/25-05/05/25 | Clubhouse Keys and Cleaner | 546015-57201 | \$45.88 |
| 001 | 300092 | 06/02/25 | HOME DEPOT CREDIT SRVCS | 050525-6325 ACH | PURCHASES FOR 04/05/25-05/05/25 | Blue Painters Tape | 549900-53901 | \$35.48 |
| 001 | 300093 | 06/09/25 | CENTURYLINK | 051925-8717 ACH | ACCT #311078717 05/19/25-06/18/25 | Communication - Telephone | 541003-57201 | \$615.05 |
| 001 | 300094 | 06/17/25 | COMCAST | 052625-4227 ACH | ACCT# 8535100601234227 05/30/25-06/29/25 | ACCT# 8535100601234227 | 549039-57201 | \$604.07 |
| 001 | 300095 | 06/03/25 | CHARLOTTE COUNTY UTILITIES | 051225-1597 ACH | 26307-101597 04/08/25-05/08/25 | Utility - Water & Sewer | 543021-53901 | \$1,090.65 |
| 001 | 300096 | 06/03/25 | CHARLOTTE COUNTY UTILITIES | 051225-0703 ACH | 26307-080703 04/08/25-05/08/25 | Utility - Water & Sewer | 543021-53901 | \$74.71 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Gate Program | 549043-52901 | \$124.22 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Copiers Plus-Copy Machine | 551002-57201 | \$50.20 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Cleaning Supplies | 552001-57201 | \$129.63 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Poolside Lunch | 549051-57501 | \$473.10 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Gate parts | 546034-52901 | \$83.13 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Road Reflectors | 546081-54101 | \$513.71 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Adobe Acrobat Pro | 551002-57201 | \$239.88 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Gate Remotes | 546034-52901 | \$244.33 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Pickleball Nets | 546066-57201 | \$58.69 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | ACT Office | 551002-57501 | \$12.50 |
| 001 | DD01080 | 06/01/25 | TRUIST BANK | 050225-8114 ACH | 05/02/25 STATEMENT PURCHASES | Misc Supplies | 549001-57201 | \$60.48 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Gate Program | 549043-52901 | \$124.16 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Staff Appreciation Luncheon | 549001-57201 | \$53.06 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Staff Appreciation Luncheon | 549001-57201 | \$37.50 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Fuel | 549900-53901 | \$39.70 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Poolside Lunch | 549051-57501 | \$306.34 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | GoDaddy.com Domain Name | 546015-57201 | \$326.04 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Website Security/Marketing/Email/Design | 546015-57201 | \$2,243.28 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Donuts for Workshop | 549001-57201 | \$22.78 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | ACT Office | 551002-57501 | \$12.50 |
| 001 | DD01081 | 06/01/25 | TRUIST BANK | 040225-8114 ACH | 04/02/25 STATEMENT PURCHASES | Misc Supplies | 549001-57201 | \$89.09 |

Fund Total \$54,853.57

| | |
|--------------------------|--------------------|
| Total Checks Paid | \$54,853.57 |
|--------------------------|--------------------|