

*Heron Isles  
Community Development District*

*November 5, 2020*

# *Heron Isles*

## *Community Development District*

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*475 West Town Place, Suite 114, St. Augustine, Florida 32092*

*Phone: 904-940-5850 Fax: 904-940-5899*

October 29, 2020

Board of Supervisors  
Heron Isles Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the Heron Isles Community Development District will be held Thursday, November 5, 2020 at 10:30 a.m. at the Story and Song Bookstore Bistro, 1430 Park Avenue, Fernandina Beach, Florida.

- I. Roll Call
- II. Audience Comments
- III. Approval the Minutes
  - A. August 6, 2020 Regular Meeting
  - B. September 9, 2020 Special Meeting
- IV. Ratification of Engagement Letter with Berger, Toombs, Elam, Gaines & Frank for the Fiscal Year 2020 Audit
- V. Consideration of Proposals for Field Operations Services
  - A. First Coast CMS, LLC
  - B. Riverside Management Services, Inc.
- VI. Discussion on Re-Opening District Facilities for Rentals and Regular Use
- VII. Consideration of Resolution 2021-01, Declaring a Vacancy in Seat 5
- VIII. Consideration of Resolution 2021-02, Amending the Fiscal Year 2020 Capital Reserve Fund Budget
- IX. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Property Manager
- X. Supervisors' Requests and Audience Comments
- XI. Financial Reports
  - A. Balance Sheet & Income Statement
  - B. Assessment Receipt Schedule
  - C. Approval of Check Register
- XII. Next Scheduled Meeting – February 4, 2021 at 6:00 p.m. Location to be determined.
- XIII. Adjournment

Enclosed under the third order of business are copies of the minutes of the August 6, 2020 regular meeting and September 9, 2020 special meeting for your review and approval.

The fourth order of business is ratification of engagement letter with Berger, Toombs, Elam, Gaines and Frank for the Fiscal Year 2020 audit. A copy of the letter is enclosed for your review.

The fifth order of business is consideration of proposals for field operations services. Copies of proposals from First Coast CMS, LLC and Riverside Management Services, Inc are enclosed for your review.

The seventh order of business is consideration of resolution 2021-01, declaring a vacancy in seat 5. A copy of the resolution is enclosed for your review and approval.

The eighth order of business is consideration of resolution 2021-02, amending the Fiscal Year 2020 capital reserve fund budget. Copies of the resolution and amended budget are enclosed for your review and approval.

Copies of the financial reports are enclosed for your review and approval.

The balance of the agenda is routine in nature. Staff reports and any additional support material will be presented and discussed at the meeting. If you have any questions, please contact me.

I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,

*Ernesto Torres*

Ernesto Torres  
District Manager

## *AGENDA*

# Heron Isles Community Development District *Agenda*

Thursday  
November 5, 2020  
10:30 a.m.

Story and Song Bookstore Bistro  
1430 Park Avenue  
Fernandina Beach, Florida  
Call in #: 1-646-876-9923  
Meeting ID: 984 9972 2813  
Passcode: 775517  
[www.HeronIslesCDD.com](http://www.HeronIslesCDD.com)

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- IX. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager

- D. Property Manager – Report
- X. Supervisors’ Requests and Audience Comments
- XI. Financial Reports
  - A. Balance Sheet & Income Statement
  - B. Assessment Receipt Schedule
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## *MINUTES*

*A.*



MINUTES OF MEETING  
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heron Isles Community Development District was held on Thursday, August 6, 2020 at 6:00 p.m. using *Zoom* communications media technology pursuant to Executive Orders 20-52, 20-69 and 20-179 issued by Governor DeSantis, including any extensions and supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Ricky Rowell	Chairman
Don Lyons	Vice Chairman
Robert Martyn	Supervisor
Kathy Blessing	Supervisor
Wayne Couch	Supervisor

Also present were:

Ernesto Torres	District Manager
Jason Walters	District Counsel
Mike Yuro	District Engineer
Cheryl Graham	Property Manager

The following is a summary of the discussion and actions taken at the August 6, 2020 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Torres called the meeting to order at 6:00 p.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Ms. Debra Tardiff, 96358 Commodore Point, stated I'd like to talk about the end of Commodore Point. We have two estimates in to have it cleaned up, new signage and new asphalt put down and I want to find out if that's going to get done.

Mr. Torres asked are you in favor of that?

Ms. Debra Tardiff responded yes, absolutely. Also, the K-Turn at the end of Commodore Point. We're having an issue with people parking there and there are no parking signs. I guess it's an easement, so we want to find out about getting the signs moved to the end of the easement. People are coming down to turn around and they see cars parked there and think it's a driveway, so they use an empty driveway to turn around and there's no sign that says it's a turnaround.

Mr. Joseph Abdela, 96388 Commodore Point, stated I just purchased a home a little less than a month ago so I just wanted to introduce myself to you guys and let you know I have not received any HOA information at all and need to know who I need to get into contact with to obtain that information.

Mr. Torres responded this is the CDD meeting, not the HOA, but we have Cheryl Graham present, who wears both hats.

Ms. Graham provided Mr. Abdela with her phone number.

### **THIRD ORDER OF BUSINESS**

#### **Affidavits of Publication**

Copies of the affidavits of publication for the meeting and public hearings were included in the agenda package.

### **FOURTH ORDER OF BUSINESS**

#### **Organizational Matters**

#### **A. Acceptance of Resignation from Justin Blessing**

A copy of the resignation notice was included in the agenda package

On MOTION by Mr. Rowell seconded by Mr. Lyons with all in favor Mr. Blessings resignation was accepted.
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#### **B. Consideration of Appointing a New Supervisor to Fill the Vacancy**

A resume for Mr. Wayne Couch was included in the agenda package.

On MOTION by Mr. Lyons seconded by Mr. Rowell with all in favor appointing Mr. Couch to the Board was approved.
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**C. Oath of Office for Newly Appointed Supervisor**

Mr. Torres, being a Notary Public of the State of Florida administered an oath of office to Mr. Couch.

**D. Consideration of Resolution 2020-05, Designating Officers**

The current slate of officers will remain the same, with Mr. Couch designated as an Assistance Secretary.

On MOTION by Mr. Rowell seconded by Mr. Martyn with all in favor Resolution 2020-05, designating Mr. Couch as an Assistant Secretary was approved.

**FIFTH ORDER OF BUSINESS****Approval of the Minutes of the May 7, 2020 Meeting**

There were no comments or corrections to the minutes.

On MOTION by Mr. Lyons seconded by Mr. Martyn with all in favor the minutes of the May 7, 2020 meeting were approved as presented.

**SIXTH ORDER OF BUSINESS****Consideration of Proposals****A. Landscape Maintenance**

Ms. Graham stated our current contractor is Martex. Depending on who you talk within the community they're either doing great or horrible. Their annual cost is \$60,852 a year and we do have a proposal from Trim All Lawn Service for \$87,231 a year. BrightView Lawncare is going to submit their proposal but it did not make it by today and I can't even guess what they're going to come in at, but just wanted to let you know the direction that it's going. I can't imagine it's going to be under what Martex is charging the CDD.

The Board agreed to continue with the current contractor, with staff to obtain more quotes.

**B. Asphalt Repair**

Ms. Graham stated this is for asphalt repair at the end of Commodore Point. For some reason the roadway was terminated three to five feet before the end of the property line for the community. There's a section at the end of Ms. Tardiff's driveway that is just dirt and weeds that continue to grow so we obtained two proposals to clear the weeds, cut it out and pour asphalt to

complete that section. Keelco's quote is \$2,400 and Masonry Plus Services is at \$3,200. Ms. Tardiff noted if item four on Keelco's proposal is done in conjunction with items one through three, the total quote would only be \$1,500.

On MOTION by Mr. Rowell seconded by Mr. Martyn with all in favor Keelco's proposal for asphalt repair in the amount of \$1,500 was approved.

### **C. Culvert Issue**

Ms. Graham stated behind the home at 96072 Breezeway Court was a retention pond and there's a big culvert that eroded. We have some void areas around the culvert that need to be filled in. Absolute Contracting provided two options, one for filling the washout area, compact it and stabilize it for \$2,500, or he could fill the washout area, compact it, add sod, and then put in a catch basin that would redirect the water away from that spot and into the pond for \$3,750.

Ms. Graham also noted she received a verbal quote from another contractor for \$600. Mr. Torres suggested the engineer review the area to ensure the issue is properly addressed. The Board opted to approve a not to exceed amount to expedite the repairs as soon as the engineer is able to assess the area.

Mr. Lyons asked that the engineer also assess a depression in the road on Coral Reef.

On MOTION by Mr. Lyons seconded by Mr. Rowell with all in favor repairing the culvert erosion in an amount not to exceed \$3,750 was approved.

### **D. Mailbox Pads**

Ms. Graham stated I only have one quote from Masonry Plus Services for 4x4x4 concrete bases for 15 cluster boxes if we relocate the mailboxes. All of the boxes would have to be re-keyed because it will change the addressing of how they're situated right now. The post office has a fee for re-keying. (Ms. Graham estimated a cost of \$2,800 for re-keying.)

The Board opted to review the remainder of the proposals to be considered and come back to the mailbox discussion at a later time.

**E. Irrigation Well**

Ms. Graham stated Martex has a company that they work with on the wells, which is WaterCare Irrigation and Well. Their thought was to have four wells installed along the Parkway at a total cost of \$78,876. Each one of these wells are up to 500 feet deep. We also have a second proposal that came in late today from Partridge Well Drilling for two wells, both going to 650 feet for a total of \$44,520. They do not handle the connection. They said Martex would be responsible for connecting the irrigation lines to it. If you only go with two wells from WaterCare, then you're looking at \$42,063. WaterCare includes all of the connections in their price.

Ms. Blessing asked that Ms. Graham obtain a quote from WaterCare Irrigation and Well for two wells. Mr. Torres noted he would prepare a budget amendment to add funds to the project improvement account to fund the project. Consideration of the proposals was tabled until a special meeting can be scheduled in September in order to approve the budget amendment and proposal for the project.

On MOTION by Mr. Rowell seconded by Ms. Blessing with all in favor tabling consideration of the irrigation well proposals was approved.

**F. Fence Along Heron Isles Pkwy**

Ms. Graham stated in your packet you have two proposals, one from Creative Services and Fence in the amount of \$15,600 and one from Superior Fence and Rail for \$13,734. Wolfe Fencing also provided a quote for \$6,700. All are for a six-foot vinyl fence that would run along Heron Isles Parkway next to the existing vinyl fence and head towards the roundabout and connect to the masonry column. Wolfe's proposal states 300-feet, whereas the other two proposals show a measurement of approximately 500 feet.

This item was tabled and will be considered at the special meeting to be scheduled in September to allow Ms. Graham to get clarification from Wolfe Fencing on their measurements.

On MOTION by Mr. Rowell seconded by Mr. Martyn with all in favor tabling consideration of the fencing proposals was approved.

**G. Swallowtail Shrubbery Buffer**

Ms. Graham presented a proposal from Martex for 167 three-gallon viburnum to be installed along the back of the homes on Swallowtail Drive for a total of \$3,429. This item was tabled and will be considered at the special meeting in September.

On MOTION by Mr. Rowell seconded by Ms. Blessing with all in favor tabling consideration of the shrubbery buffer proposal was approved.

**SEVENTH ORDER OF BUSINESS****Consideration of Addendum to Agreement with Leland Management, Inc. for Fiscal Year 2021**

Mr. Torres noted the increase in Leland Management's agreement has been accounted for in the Fiscal Year 2021 budget approved at the May meeting.

On MOTION by Mr. Lyons seconded by Mr. Rowell with all in favor the addendum to the agreement with Leland Management, Inc. for Fiscal Year 2021 was approved.

**EIGHTH ORDER OF BUSINESS****Public Hearing to Adopt the Fiscal Year 2021 Budget**

Mr. Torres stated last year we established a capital reserve and improvement account. Many projects come up throughout the year that we have to fund and that's where we try to pull the money from. We're definitely trying to be conscious of any future road repairs that may be required and other repairs. You'll learn about some environment issues that we're having that Mike Yuro will speak on in a few minutes. The assessment levels will remain the same for Fiscal Year 2021.

On MOTION by Mr. Rowell seconded by Ms. Blessing with all in favor the public hearing was opened.

Mr. Greg Watson stated talking about the wells again, that discussion has been going on for about a year. I'm just thinking of all the money we could have saved if we had expedited this.

Hopefully at the September meeting once it's agreed on, we can start putting those wells in and start saving on that water bill, because that is a lot of our budget.

Mr. Torres stated it was last year that the Board approved a capital improvement account for projects like that and started contributing to capital reserves so we're off to a good start.

On MOTION by Mr. Rowell seconded by Mr. Martyn with all in favor the public hearing was closed.

**A. Consideration of Resolution 2020-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2021**

On MOTION by Mr. Lyons seconded by Ms. Rowell with all in favor resolution 2020-06 relating to annual appropriations and adopting the budget for Fiscal Year 2021 was approved.

**B. Consideration of Resolution 2020-07, Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Torres stated this resolution certifies the assessment roll, which will be provided to Nassau County.

On MOTION by Ms. Blessing seconded by Mr. Martyn with all in favor resolution 2020-07 imposing special assessments and certifying an assessment roll was approved.

**NINTH ORDER OF BUSINESS**

**Public Hearing to Adopt Amended and Restated Rules of Procedure; Consideration of Resolution 2020-08**

Mr. Walters stated this is a process that we started some time ago. This is our rules of procedure that governs the District. A lot of it is related to procurement and issues like that. This is largely governed by Statute and partially based off of best practices learned over the years. We are required by Statue to have rules of procedure and about every four to five years we as a firm go through the existing rules of procedure, we look for any statutory updates and put our heads together in terms of things that could operate a little more efficiently and this is what we roll out to all of the districts that we represent.

On MOTION by Mr. Lyons seconded by Ms. Blessing with all in favor the public hearing was opened.

There were no comments from the public on the rules of procedure.

On MOTION by Mr. Lyons seconded by Ms. Blessing with all in favor the public hearing was closed.

On MOTION by Ms. Blessing seconded by Mr. Martyn with all in favor resolution 2020-08 adopting amended and restated rules of procedure was approved.

#### **TENTH ORDER OF BUSINESS**

#### **Discussion of Wetland Stagnant Water and Man-Made Swale**

Mr. Yuro stated I was able to meet with the Katie Peay, the County Engineer that drafted the letter included in your agenda package on site last week. The residents in Glen Laurel have been complaining that the wetlands are filling up higher and coming further into their property. This letter was sent to Glen Laurel as well because the property boundary for the communities is right down the middle of the wetland. There was no evidence of ponding water last week when we were out there, and the area has been getting some heavy rains in the afternoon. I also didn't observe the swale that she was talking about in her letter. She and I agreed that there may not be anything for our community to do. It could be that whatever is happening is happening naturally. I did agree to investigate a little bit further by looking at some of the drainage maps. She agreed to send me some of the permitting exhibits that she had for both communities to review and then if need be, if we need to meet out there again, we can do so, so it's not anything that is immediately urgent. I intend to reach back out to Katie to let her know of my findings. I think it's going to be a non-issue for us and if I can get her to agree to that, I'll certainly request something in writing.

#### **ELEVENTH ORDER OF BUSINESS**

#### **Staff Reports**

##### **A. District Counsel**

Mr. Walters assured the Board his firm is continuing to monitor the directives coming from state and local governments regarding the ability to hold virtual meetings.



Mr. Walters also informed the Board that he has drafted a letter to the residents adjacent to the easement surrounding the turnaround on Commodore Point to let them know parking is not permitted in the turnaround.

Ms. Blessing asked that the no parking signs be moved to the beginning of the turnaround. Ms. Debra Tardiff asked that a sign be installed stating that the area is a turnaround.

**B. District Engineer**

There being nothing to report, the next item followed.

**C. District Manager – Consideration of a Regular Meeting Schedule for Fiscal Year 2021**

A copy of the proposed meeting schedule was included in the agenda package.

On MOTION by Mr. Lyons seconded by Mr. Martyn with all in favor the Fiscal Year 2021 meeting schedule was approved as presented.

**D. Property Manager – Report / Community Project Updates**

Ms. Graham informed the Board of the following: the swings had been cut down by somebody and they still have not been installed so Ms. Graham will be picking them up and installing them herself. The access control system on the restrooms has been successful at deterring vandalism. There was a lightning strike on the irrigation time clock by the restroom facility. As soon as the power source for the time clock is located, the system will be repaired.

**TWELFTH ORDER OF BUSINESS**

**Supervisor's Requests and Audience Comments**

**Audience Comments**

Ms. Stephanie Lyle, 97543 Albatross, asked if a Little Library could be installed on CDD property near the restroom facility.

Mr. Rowell asked if there would be any legal issues associated with the installation of a Little Library on CDD property to which Mr. Walters responded there is typically a license agreement drawn up to grant the HOA permission to install and maintain the library.

On MOTION by Mr. Rowell seconded by Ms. Blessing with all in favor granting the HOA permission to install a Little Library on CDD property was approved subject to entering into a license agreement.

Ms. Debra Tardiff noted she would call the contractor approved to perform the asphalt repairs in the turnaround and ask him to move the signs mentioned earlier in the meeting.

Mr. Joseph Abdela asked if it would be feasible to put a booster pump in to increase the pressure to avoid having to install multiple irrigation wells. Ms. Graham responded that she would discuss the option with the vendors that provided proposals to install the irrigation wells.

### **Supervisors' Requests**

Mr. Lyons stated I forgot to put my name on the ballot for my seat so if someone else has put their name in, I will be out come November, but if they haven't I will put my resume in and take my chances of trying to fill a position.

Mr. Martyn stated the only thing I have is regarding the easement that exists for Lake Doctors and Martex to get to the pond bank. I know that Lake Doctors walks down to the pond between two houses but haven't been able to get the boat down. Martex goes around on the private property on the very last house at the end of Commodore Point. I don't know what we're doing with easement and access to get the ponds done.

Ms. Graham stated that is a problem that we're facing. It was always assumed just because of the gravel that was there for access that it was the easement area, but the actual easement is between lots 374 and 375, which is the new home that is parking in the K-Turn and the home next door. The owner has assured me the fence is not even to the property line, so something is askew there, especially when it comes to the 20-foot easement restrictions. I believe the other owner has even put in a request to install a fence, so we definitely have an easement problem and access to get to that pond. We do have a compliance letter out to the homeowner whose fence was installed too far into the pond bank. I will contact Martex and Lake Doctors and see if there is enough space to get a boat back there.

## **THIRTEENTH ORDER OF BUSINESS      Financial Reports**

### **A.    Balance Sheet & Income Statement**

Copies of the financial statements were included in the agenda package.

**B. Assessment Receipt Schedule**

A copy of the assessment receipts schedule reflecting the District being collected at 101% was included in the agenda package.

**C. Approval of Check Register**

A copy of the check register totaling \$68,625.17 was included in the agenda package

On MOTION by Mr. Rowell seconded by Mr. Lyons with all in favor the Check Register was approved.

**FOURTEENTH ORDER OF BUSINESS      Next Scheduled Meeting**

The Board scheduled a special meeting for September 9, 2020 at 10:30 a.m. during which the tabled proposals will be considered, as well as anything else that may properly come before the Board. Whether or not the meeting will be held in person or virtually via Zoom will be determined at a later date pending confirmation of any extensions of the Executive Orders from the Governor's office.

**FIFTEENTH ORDER OF BUSINESS      Adjournment**

On MOTION by Mr. Rowell seconded by Mr. Lyons with all in favor the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*B.*

MINUTES OF MEETING  
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

A special meeting of the Board of Supervisors of the Heron Isles Community Development District was held on Wednesday, September 9, 2020 at 10:30 a.m. using *Zoom* communications media technology pursuant to Executive Orders 20-52, 20-69 and 20-193 issued by Governor DeSantis, including any extensions and supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

Ricky Rowell	Chairman
Don Lyons	Vice Chairman
Robert Martyn	Supervisor
Kathy Blessing	Supervisor
Wayne Couch	Supervisor

Also present were:

Ernesto Torres	District Manager
Jason Walters	District Counsel
Cheryl Graham	Property Manager

The following is a summary of the discussion and actions taken at the September 9, 2020 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Torres called the meeting to order at 10:31 a.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Mr. Greg Watson, 85078 Furtherview Court, stated I drive by Heron Isles Parkway almost every day and I really didn't think about it during the last meeting, but that pond is the nicest thing we have going for us on Heron Isles Parkway and the more I think about it, I personally would hate to see it covered up. The other thought is if we are going to put a fence and we don't put those brick columns to hold the fence up then it's going to look out of place and if you're doing 750-feet of fence without anything, it's eventually going to get torn down I think.

**THIRD ORDER OF BUSINESS****Financial Reports****A. Balance Sheet and Income Statement**

Mr. Torres stated at the last meeting I asked the Board to table any consideration of the wells until I had a better understanding of the financial status of the District. Based on communications I had with the District Accountant and others in the office, the District is pretty strong. If you look at your financials on page three, you'll see we have a capital projects improvement line that we funded at \$57,500. Out of that, we've only spent \$13,700. I think it's safe to say we can commit the remaining funds, which is approximately \$43,000, to the project. We also have some additional funds in our capital reserves if needed. When you look at your expenditures on the same page, you'll see that the prorated amount of expenditures at this point is \$349,000. We've only spent \$301,000 so there may be some additional funds that trickle into the general fund to assist with this purchase. We do have some landscape contingency that we may be able to dip into for some of the shrubbery or fence.

**B. Check Register**

Mr. Torres stated the check register totals \$26,894.57 and then the auto payments total \$6,627.77.

On MOTION by Mr. Lyons seconded by Mr. Rowell with all in favor the check register was approved.

**FOURTH ORDER OF BUSINESS****Consideration of Proposals****A. Irrigation Well**

Mr. Torres stated Cheryl has worked with Watercare Irrigation and Well on a proposal for two wells. The estimate is \$41,943. At the last meeting we discussed a proposal totaling about \$84,000 for four wells so we figured it was going to come in around the 50% mark by going to two wells. It is recommended we continue with this project and perhaps fund the other two wells next year.

Mr. Lyons asked if the sprinkler system would be fully connected to the irrigation wells with no further need for the use of city water.

Mr. Torres stated it's my understanding the contractor recommends four wells so this will essentially only power a few zones and you'll still need to use city water in other areas.

Ms. Graham stated the two zones that use the most amount of water are by the restroom facility and then further down by the second park, which fuels all of the irrigation needs on the western end of the community. The other two would service more of the eastern end and on the opposite side of the roadway. Because of the way the zones are situated, with only going with two wells you will have to bore underneath the roadway to be able to do that connection and they're not in favor of doing that since they don't know where all those connections are so he's proposed with the two that would provide the greatest savings of water and the other two next year he can submit the proposal and it can be considered for the 2021-2022 budget.

Mr. Couch asked do we have any drawings or information related to costs of labor and costs of material? If we're spending \$41,000 I would like to have a lot more information than these four lines of zeroes.

Ms. Graham stated a lot of the vendors don't provide the hourly rate that they pay on the labor, they just include that in with the time and materials that it would take them to install all those components. We can certainly ask them for more details.

Mr. Couch stated I don't want to hold anything up, I just want to understand the process.

Mr. Martyn asked are the pumps going to be protected or are they just going to be in the open?

Ms. Graham responded it is going to be up to the District to put in a buffer of some sort such as shrubbery to keep it from being out in the open.

Mr. Lyons stated I'd like to have it fenced, just like the lift stations.

Ms. Graham stated I can ask Watercare for their recommendation.

On MOTION by Mr. Rowell seconded by Mr. Couch with all in favor the proposal from Watercare for installation of two irrigation wells and extra funds for enclosing the equipment was approved for a total amount not to exceed \$47,000.

**B. Fence Along Heron Isles Pkwy**

**C. Swallowtail Shrubbery Buffer**

Mr. Torres stated at the last meeting we received a comment about a few areas of the community requiring some further inspection from the engineer. We've also engaged with an engineering firm to give us an estimate on how much these repairs were going to be. With the

damage at Bass and Commodore Point and other underdrain system issues at Graylon Drive, asphalt depression on Coral Reef and another issue with Breezeway Court and the same at Starfish Drive, I'd like the Board to understand we have some issues that are going to require some repairs and we're currently looking at a very rough estimate of \$10,000-\$15,000.

Ms. Graham stated it could be more depending on if once they dig down something else is discovered that they're not anticipating.

Mr. Torres stated these repairs can be paid out of capital reserves, but as you know, this is our first year making a good contribution to that capital reserves account. The good news is we have enough funds to cover it, but some of these expenditures could also be paid out of the landscape contingency. I just want the Board to understand when we're considering further proposals that are more for aesthetics.

The Board agreed to hold off on considering a fence or shrubbery buffer.

Mr. Torres stated I didn't have a chance to put this one the agenda because we were awaiting the results of Mike Yuro's inspection of the area, but it sounds like there are some severe areas such as a hole near the road that could cause some safety concerns. How much is staff authorized to spend outside of a meeting for emergency repairs?

Mr. Walters stated sometimes we have a resolution that will set a specific limit; I don't think we've done that here. We could also do it in conjunction with consulting with the Chair if we have those type of emergency needs but in the meantime if there are interim steps that can be taken and there are truly safety concerns, whether it's markings or taping around it and things like that to make sure someone is aware there is a hazard I think that would be helpful but if we truly need to get certain things done due to emergency and/or safety conditions I think we would need to consult with the Chair and go ahead and take those actions and bring it up for ratification so long as the Board is okay with that.

Mr. Torres stated one of the five issues we need to address promptly, so I can work with Ricky and we can ratify it at the next meeting. Anything that is not a concern to public safety we can bring to the Board's attention in November.



**FIFTH ORDER OF BUSINESS****Supervisor's Requests and Audience Comments****Audience Comments**

Mr. Greg Watson stated I mentioned two or three meetings ago about the skid plates bending up on a lot of the sidewalks. Can we possibly remove them completely or are we every going to get new ones? It's more of a safety hazard now than without the skid plates.

Ms. Graham stated they can be removed. I actually found a supplier that keeps them in stock. A company I spoke with said they're not installing them anymore; they're making the concrete rough because they do wear out and it turns into a constant replacement issue. We don't have that luxury in some areas, and you have to have something to prevent the wheelchairs and anyone that is handicap from slipping.

Mr. Torres stated let's get the true code for those and we can come back and discuss that.

Ms. Debra Tardiff, 96358 Commodore Point, stated I'm at the very end of Commodore Point and the end of Commodore has now been fixed. They did it yesterday and they did a great job.

Mr. Martyn stated the only thing I was disappointed with was they couldn't move those signs because we didn't have signposts and they didn't put up the turnaround sign.

Ms. Debra Tardiff stated Cheryl said she was going to purchase two poles and they will reuse the signs and get them installed. Cheryl has to order the turnaround sign.

**Supervisor Requests**

Mr. Martyn stated there were a couple people complaining about the looks of the kiosks as you come into the neighborhood. I know we don't have the money to do anything, but a lot of those bricks are falling off and it looks bad.

Ms. Graham stated I have some proposals coming for those so by the next meeting I should have no less than three of them for you.

Mr. Couch stated looking at the website I see the minutes and agendas are there starting November of 2017. Is there anywhere you can find earlier agendas?

Mr. Torres stated I have it all.

Mr. Couch stated somebody asked me why the fire station is cut out of the CDD's footprint. Apparently back in 2017 there was an issue and the CDD was initially responsible for it and the whole thing just died in 2017. I was looking for some background.

Mr. Rowell stated the fire department had nothing to do with the CDD. That was in the agreement with Mr. Matovina when all of this started, and it was a handshake and something they did before the CDD even existed. I think what you're referring to in 2017 is they renewed the contract to give the County a little more time to build the fire station.

Ms. Graham stated just to add to that, the area of land just north of Heron Isles Parkway and Chester Road on the north side of that intersection going towards phase 3B, which is Breezeway Court, that area is not part of CDD land. The wetland section is by the park area, but there's a section of land that runs along Chester Road that actually was owned by Matovina & Company or one of their development entities.

Mr. Torres stated if you ever need any kind of record beyond what you see on the website, please contact me.

**SIXTH ORDER OF BUSINESS****Next Scheduled Meeting**

Mr. Torres stated the next meeting is scheduled for November 5, 2020 at 10:30 a.m. We will advertise the meeting to be held either in person or virtually, but if we're able to hold it in person we will try to confirm with FSCJ. We will let you know for sure as we get closer to that date.

**SEVENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Rowell seconded by Ms. Blessing with all in favor the meeting was adjourned.

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## *FOURTH ORDER OF BUSINESS*



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

August 18, 2020

Ernesto Torres, District Manager  
Governmental Management Services, LLC  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Heron Isles Community Development District (the "District"), which comprise governmental activities and each major fund for the General Fund as of and for the year ended September 30, 2020, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2020 and thereafter if mutually agreed upon by both parties.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

### **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Heron Isles Community Development District  
August 18, 2020  
Page 2

In making our risk assessments, we consider internal control relevant to Heron Isles Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Heron Isles Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund



Heron Isles Community Development District  
August 18, 2020  
Page 3

## **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit, we will request certain written confirmation concerning representations made to us in connection with the audit including, among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes 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.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Heron Isles Community Development District  
August 18, 2020  
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Management is responsible for identifying and ensuring that Heron Isles Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others. Management is also responsible for providing planned corrective actions on auditors' recommendations included in the audit report, if any.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

### **Records and Assistance**

If circumstances arise relating to the condition of the Heron Isles Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Heron Isles Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Bernadette Peregrino. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. The audit should be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2021, and if the draft is timely reviewed by management, the District shall receive the final audit by June 15, 2021.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Daniel Laughlin. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.



Heron Isles Community Development District  
August 18, 2020  
Page 5

### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2020 will not exceed \$3,250, unless the scope of the engagement is changed, the assistance which Heron Isles Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The four annual renewals must be mutually agreed up and approved by the District's Board of Supervisors.

In the event we are requested or authorized by Heron Isles Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Heron Isles Community Development District, Heron Isles Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information, except as provided in the public records addendum hereto. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Additionally, see attached addendum regarding public records.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.





Heron Isles Community Development District  
August 18, 2020  
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### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Heron Isles Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Heron Isles Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Heron Isles Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

### **Reporting**

We will issue a written report upon completion of our audit of Heron Isles Community Development District's financial statements. Our report will be addressed to the Board of Heron Isles Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Heron Isles Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter and any addendums hereto constitute the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Heron Isles Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Heron Isles Community Development District  
August 18, 2020  
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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

DocuSigned by:

*Ernesto Torres*

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9/23/2020



Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(813) 782-8606

## Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs, PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. U.S. 18161 email: [jbaggett@brap.com](mailto:jbaggett@brap.com)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND HERON ISLES COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED AUGUST 18, 2020)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**GMS-NF, LLC  
475 WEST TOWN PLACE, SUITE 114  
ST. AUGUSTINE, FL 32092  
TELEPHONE: 904-940-5850  
EMAIL: ETORRES@GMSNF.COM**

**Auditor: J.W. Gaines**

**By:** \_\_\_\_\_

**Title: Director**

**Date: August 18, 2020**



**District: Heron Isles CDD By:**

DocuSigned by:

*Ernesto Torres*

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**Title: District Manager**

**Date: 9/23/2020**

*FIFTH ORDER OF BUSINESS*

*A.*

First Coast Contract Maintenance Service LLC.  
352 Perdido St  
Saint Johns, FL 32259

(PH) 904-537-9034  
(FX) 904-321-9034



Oct 21<sup>st</sup> , 2020

**Prepared For: Heron Isles Community Development District  
Ernesto Torres – GMS, Inc**

**Prepared By: Tony Shiver  
President First Coast CMS, LLC**

## **Proposal:**

First Coast Contract Maintenance Service LLC, is a staffing and facility management company with a mission to assist property management companies with the day to day management of onsite maintenance personnel vendors, and community operations.

**Property: Heron Isles CDD**

### **Scope:**

Field Operations Management Services for Heron Isles Community Development District. These services include contract administration, inspections, and the following below:

- Conduct Weekly Site Inspections and Trip Report
- Oversees Landscape Maintenance Contract
- Oversees Lake Maintenance Contract



- Monitors Utility Accounts
- Monitor Capital Reserve Account
- Monitor Capital Projects Account
- Meeting with contractors/service providers
- Attend District Board of Supervisors meetings
- Provide an Operations Memorandum outlining all field related activity
- Receive/Respond to resident emails and phone calls pertaining to District related issues

In consideration for providing above services provided by the Contractor, First Coast CMS LLC, **\$600** will be billed **monthly** and is due by the first of the month that service is to be rendered.

First Coast CMS will invoice the District monthly for mileage on special trips outside of weekly inspections. Mileage will be invoiced at current IRS rates of .575 cents per mile. Mileage reimbursement for the year **will not exceed \$800** per 12 month period.

Any purchases made on behalf of the District for services above, including copies, faxes, etc, will be submitted monthly to District Management for reimbursement via invoice. Proof of purchase/receipt will be submitted with reimbursement invoice.

Thank you for your consideration and we hope to do business with your organization.

Tony Shiver  
President  
First Coast CMS LLC.

*B.*

**Riverside Management Services, Inc.**  
**9655 Florida Mining Blvd. W., Bldg. 300, Suite 305, Jacksonville, Florida 32257**

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR

FACILITY MANAGEMENT SERVICES

**Introduction**

Riverside Management Services, Inc. ("Manger") is proposing Facility Management Services for Heron Isles Community Development District ("District"). The service period is from \_\_\_\_\_, 2020 through September 30, 2021 and includes but not limited to the following services:

**Facility Manager**

- The Facility Manager is the liaison for the Community Development District Board of Supervisors and will attend all District meetings. The Facility Manager will prepare a monthly Manager's Report, including resident concerns, information regarding completed and planned maintenance projects, etc.
- Respond to all resident questions and concerns regarding the District in a timely and professional manner.
- Manage all District maintenance contracts such as landscape, janitorial, lake, pest control, etc. are in compliance with contract specifications.
- Complete and/or coordinate maintenance projects based upon monthly inspection reports.
- Provide recommendations for annual budget and maintenance program.
- Interface with vendors for repairs, billing, payments and approve certain invoices.
- Review utility accounts for reasonable usage.

The above referenced services will be provided for \$11,220 annually paid in 12 equal monthly installments.

Heron Isles Community  
Development District

Riverside Management Services, Inc.

---

Authorized Officer

---

Richard Whetsel, President

## *SEVENTH ORDER OF BUSINESS*

## **RESOLUTION 2021-01**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 5 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Heron Isles Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, on November 3, 2020, three (3) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in section 190.003, *Florida Statutes*; and

**WHEREAS**, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

**WHEREAS**, at the close of the qualifying period, no Qualified Electors qualified to run for one of the three (3) seats available for election by the Qualified Electors of the District; and

**WHEREAS**, pursuant to section 190.006(3)(b), *Florida Statutes*, if no elector qualifies for a seat to be filled in an election, the Board shall declare the seat(s) vacant, effective the second Tuesday following the general election; and

**WHEREAS**, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The following seats on the District Board are hereby declared vacant effective as of November 17, 2020:

Seat # 5 (currently held by Ricky Rowell)

**SECTION 2.** Until such time as the District Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member of the respective seat, if any, shall remain in office.

**SECTION 3.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 5th day of November, 2020.

ATTEST:

**HERON ISLES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Chairperson

*EIGHTH ORDER OF BUSINESS*

RESOLUTION 2021-02

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of the Heron Isles Community Development District, hereinafter referred to as "District", adopted a Capital Reserve Fund Budget for fiscal year 2020, and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The Capital Reserve Fund Budget are hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 5th day of November, 2020 and be reflected in the monthly and fiscal Year End 9/30/20 Financial Statements and Audit Report of the District

*Heron Isles  
Community Development District*

by: \_\_\_\_\_  
Chairman

Attest:

by: \_\_\_\_\_  
Secretary



RESOLUTION 2019-02

EXHIBIT A

**HERON ISLES**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL RESERVE**  
Budget Amendment  
For The Period Ending 09/30/20

	ADOPTED BUDGET	ADD (DECREASE)	AMENDED BUDGET	ACTUAL BUDGET
<b><u>Revenues</u></b>				
Capital Reserve Transfer In	\$30,000	(\$555)	\$29,445	\$29,445
Interest Income	\$250	(\$250)	\$0	\$0
<b><i>Total Revenues</i></b>	<u>\$30,250</u>	<u>(\$805)</u>	<u>\$29,445</u>	<u>\$29,445</u>
<b><u>Total Revenues</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
Repair & Maintenance	\$0	\$1,600	\$1,600	\$1,600
Other Current Charges	\$0	\$175	\$175	\$175
<b><i>Total Expenditures</i></b>	<u>\$0</u>	<u>\$1,775</u>	<u>\$1,775</u>	<u>\$1,775</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$30,250</u>	<u>(\$2,580)</u>	<u>\$27,670</u>	<u>\$27,670</u>
FUND BALANCE - Beginning	\$5,500	(\$5,500)	\$0	\$0
FUND BALANCE - Ending	<u><u>\$35,750</u></u>	<u><u>(\$8,080)</u></u>	<u><u>\$27,670</u></u>	<u><u>\$27,670</u></u>

## *ELEVENTH ORDER OF BUSINESS*

*A.*

**HERON ISLES**  
**Community Development District**  
**Unaudited Financial Statements**  
**as of**  
**September 30, 2020**

**Meeting Date**  
**November 5, 2020**

**Heron Isles**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
September 30, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Cash - Wells Fargo	\$50,765	---	\$29,270	\$80,035
State Board	\$212	---	---	\$212
Custody-Reserves	\$753	---	---	\$753
Custody-Excess Funds	\$123,281	---	---	\$123,281
Investments:				
Series 2017A-1				
Revenue	---	\$45,913	---	\$45,913
Prepayment	---	\$14,893	---	\$14,893
Excess Revenue	---	\$4,196	---	\$4,196
Series 2017A-2				
Reserve	---	\$34,250	---	\$34,250
Prepaid Expenses	\$13,321	---	---	\$13,321
Electric Deposits	\$1,580	---	---	\$1,580
Due from Capital Reserve	\$1,600	---	---	\$1,600
<b>TOTAL ASSETS</b>	<u>\$191,512</u>	<u>\$99,252</u>	<u>\$29,270</u>	<u>\$320,034</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$9,956	---	---	\$9,956
Accrued Expenses	\$1,717	---	---	\$1,717
Due to General Fund	---	---	\$1,600	\$1,600
<b>FUND BALANCES:</b>				
Restricted for Debt Service	---	\$99,252	---	\$99,252
Restricted for Capital Reserve	---	---	\$27,670	\$27,670
Nonspendable	\$14,901	---	---	\$14,901
Assigned	\$650	---	---	\$650
Unassigned	\$164,288	---	---	\$164,288
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<u>\$191,512</u>	<u>\$99,252</u>	<u>\$29,270</u>	<u>\$320,034</u>

# HERON ISLES

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Period Ending 09/30/20

	ADOPTED BUDGET	PRORATED BUDGET Thru 09/30/20	ACTUAL Thru 09/30/20	VARIANCE
<b><u>Revenues</u></b>				
Assessments - On Roll	\$412,343	\$412,343	\$419,104	\$6,760
Interest/Misc Revenue	\$400	\$400	\$29,598	\$29,198
Access Key Cards	\$100	\$100	\$0	(\$100)
<b><i>Total Revenues</i></b>	<b>\$412,844</b>	<b>\$412,844</b>	<b>\$448,702</b>	<b>\$35,858</b>
<b><u>Expenditures</u></b>				
<b><u>Administrative</u></b>				
Supervisor Fees	\$6,000	\$6,000	\$4,400	\$1,600
FICA Expense	\$459	\$459	\$337	\$122
Engineering	\$5,000	\$5,000	\$2,275	\$2,725
Assessment Roll	\$7,500	\$7,500	\$7,500	\$0
Dissemination	\$1,500	\$1,500	\$1,500	\$0
Attorney	\$15,000	\$15,000	\$10,625	\$4,376
Annual Audit	\$3,250	\$3,250	\$3,250	\$0
Trustee Fees	\$3,800	\$3,800	\$3,717	\$83
Management Fees	\$45,423	\$45,423	\$45,423	\$0
Computer Time	\$1,000	\$1,000	\$1,000	\$0
Website Compliance	\$1,700	\$1,700	\$500	\$1,200
Telephone	\$200	\$200	\$55	\$145
Postage	\$800	\$800	\$570	\$230
Printing & Binding	\$1,500	\$1,500	\$713	\$787
Rental & Leases	\$120	\$120	\$160	(\$40)
Meeting Room Rental	\$1,000	\$1,000	\$639	\$361
Insurance	\$11,196	\$11,196	\$12,390	(\$1,194)
Legal Advertising	\$5,350	\$5,350	\$6,068	(\$718)
Other Current Charges	\$7,000	\$7,000	\$6,699	\$301
Property Tax	\$0	\$0	\$3,601	(\$3,601)
Office Supplies	\$100	\$100	\$69	\$31
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b><i>Total Administrative Expenditures</i></b>	<b>\$118,073</b>	<b>\$118,073</b>	<b>\$111,665</b>	<b>\$6,408</b>
<b><u>Utilities</u></b>				
Electric	\$31,740	\$31,740	\$24,327	\$7,413
Water & Sewer	\$44,064	\$44,064	\$61,253	(\$17,189)
<b><i>Total Utilities</i></b>	<b>\$75,804</b>	<b>\$75,804</b>	<b>\$85,581</b>	<b>(\$9,777)</b>

# HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

## GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Period Ending 09/30/20

	ADOPTED BUDGET	PRORATED BUDGET Thru 09/30/20	ACTUAL Thru 09/30/20	VARIANCE
<b>Expenditures</b>				
<u>Contract Services</u>				
Landscape Maintenance	\$60,852	\$60,852	\$60,852	\$0
Landscape Contingency	\$15,000	\$15,000	\$6,621	\$8,379
Irrigation Maintenance	\$3,000	\$3,000	\$3,421	(\$421)
Lake Maintenance	\$12,900	\$12,900	\$12,900	\$0
Janitorial Services	\$7,200	\$7,200	\$5,850	\$1,350
Trash Removal Services	\$7,440	\$7,440	\$4,860	\$2,580
Management Company	\$9,000	\$9,000	\$9,000	\$0
Pest Control Services	\$225	\$225	\$241	(\$16)
Holiday Decorations	\$1,500	\$1,500	\$0	\$1,500
<b>Total Contract Services</b>	<b>\$117,117</b>	<b>\$117,117</b>	<b>\$103,745</b>	<b>\$13,372</b>
<u>Repairs &amp; Maintenance</u>				
Facility Repairs	\$15,000	\$15,000	\$12,391	\$2,609
<b>Total Repairs &amp; Maintenance</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$12,391</b>	<b>\$2,609</b>
<u>Reserves</u>				
Capital Reserve	\$30,000	\$30,000	\$29,445	\$555
Capital Project Improvements	\$57,500	\$57,500	\$26,283	\$31,217
<b>Total Reserves</b>	<b>\$87,500</b>	<b>\$87,500</b>	<b>\$55,728</b>	<b>\$31,772</b>
<b>TOTAL EXPENDITURES</b>	<b>\$413,494</b>	<b>\$413,494</b>	<b>\$369,111</b>	<b>\$44,383</b>
EXCESS REVENUES (EXPENDITURES)	<b>(\$650)</b>		<b>\$79,591</b>	
FUND BALANCE - Beginning	<b>\$650</b>		<b>\$100,248</b>	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$179,839</b>	



## Heron Isles COMMUNITY DEVELOPMENT DISTRICT

	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>Total</u>
<b><u>REVENUES:</u></b>													
Maintenance Assessments	\$2,545	\$321,505	\$71,965	\$2,835	\$4,517	\$6,418	\$2,459	\$2,815	\$3,957	\$0	\$0	\$89	\$419,104
Interest Income	\$9	\$4	\$13	\$35	\$39	\$29,478	\$15	\$2	\$2	\$1	\$1	\$1	\$29,598
Access Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$2,553</b>	<b>\$321,509</b>	<b>\$71,978</b>	<b>\$2,870</b>	<b>\$4,555</b>	<b>\$35,896</b>	<b>\$2,474</b>	<b>\$2,817</b>	<b>\$3,959</b>	<b>\$1</b>	<b>\$1</b>	<b>\$89</b>	<b>\$448,702</b>
<b><u>EXPENDITURES:</u></b>													
<b><u>Administrative:</u></b>													
Supervisors	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$800	\$0	\$0	\$800	\$800	\$4,400
FICA Expense	\$0	\$77	\$0	\$0	\$77	\$0	\$0	\$61	\$0	\$0	\$61	\$61	\$337
Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585	\$1,365	\$325	\$2,275
Attorney	\$211	\$851	\$372	\$788	\$1,626	\$659	\$850	\$1,161	\$350	\$846	\$1,196	\$1,717	\$10,625
Dissemination	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,717	\$0	\$3,717
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250	\$0	\$0	\$0	\$0	\$0	\$3,250
Assessment Roll Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Management Fees	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$3,785	\$45,423
Computer Time	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Website Administration	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$500
Telephone	\$0	\$0	\$0	\$38	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$55
Postage	\$5	\$91	\$9	\$77	\$7	\$10	\$32	\$160	\$22	\$139	\$11	\$8	\$570
Printing & Binding	\$7	\$169	\$11	\$21	\$116	\$31	\$6	\$38	\$107	\$5	\$148	\$55	\$713
Rental & Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$0	\$0	\$0	\$160
Insurance	\$12,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,390
Legal Advertising	\$250	\$0	\$832	\$262	\$0	\$0	\$386	\$262	\$0	\$2,531	\$624	\$923	\$6,068
Other Current Charges	\$337	\$5,818	\$152	\$140	\$146	(\$279)	\$57	\$44	\$47	\$44	\$56	\$138	\$6,699
Meeting Room Rental	\$0	\$100	\$0	\$0	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$639
Property Tax	\$0	\$3,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,601
Office Supplies	\$0	\$15	\$1	\$1	\$15	\$1	\$0	\$0	\$15	\$1	\$13	\$6	\$69
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>Total Administrative</b>	<b>\$24,911</b>	<b>\$15,757</b>	<b>\$5,412</b>	<b>\$5,361</b>	<b>\$7,561</b>	<b>\$4,456</b>	<b>\$8,634</b>	<b>\$6,720</b>	<b>\$4,575</b>	<b>\$8,185</b>	<b>\$12,026</b>	<b>\$8,068</b>	<b>\$111,665</b>
<b><u>Maintenance:</u></b>													
Electric	\$2,064	\$2,064	\$2,020	\$2,070	\$2,048	\$2,046	\$2,047	\$2,046	\$1,939	\$1,978	\$2,002	\$2,003	\$24,327
Water & Sewer	\$5,514	\$6,887	\$10,499	\$6,291	\$3,060	\$2,841	\$2,534	\$2,820	\$5,619	\$4,649	\$5,472	\$5,067	\$61,253
Landscape Maintenance	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$5,071	\$60,852
Landscape Contingency	\$180	\$0	\$648	\$0	\$0	\$0	\$5,147	\$0	\$0	\$648	\$0	\$0	\$6,621
Irrigation Repairs	\$841	\$216	0	\$0	\$847	\$121	\$0	\$794	\$81	\$0	\$478	\$44	\$3,421
Lake Maintenance	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$12,900
Janitorial	\$600	\$600	\$600	\$600	\$600	\$450	\$0	\$300	\$600	\$500	\$500	\$500	\$5,850
Trash Removal Services	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$120	\$120	\$120	\$4,860
Management Company	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$9,000
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241	\$0	\$0	\$0	\$0	\$241
Facility Repairs	\$7,016	\$120	\$120	\$248	\$120	\$465	\$340	\$187	\$932	\$640	\$954	\$1,250	\$12,391
Holiday Decorations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$23,610</b>	<b>\$17,282</b>	<b>\$21,282</b>	<b>\$16,605</b>	<b>\$14,072</b>	<b>\$13,319</b>	<b>\$17,464</b>	<b>\$13,784</b>	<b>\$16,566</b>	<b>\$15,431</b>	<b>\$16,422</b>	<b>\$15,880</b>	<b>\$201,717</b>
<b>Total Expenditures</b>	<b>\$48,520</b>	<b>\$33,039</b>	<b>\$26,694</b>	<b>\$21,966</b>	<b>\$21,632</b>	<b>\$17,775</b>	<b>\$26,097</b>	<b>\$20,505</b>	<b>\$21,142</b>	<b>\$23,616</b>	<b>\$28,448</b>	<b>\$23,948</b>	<b>\$313,383</b>
<b><u>TOTAL OTHER SOURCES AND USES</u></b>													
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$29,445	\$0	\$0	\$0	\$0	\$0	\$0	\$29,445
Capital Project Improvements	\$0	\$0	\$0	\$0	\$13,700	\$0	\$0	\$0	\$0	\$0	\$0	\$12,583	\$26,283
<b>Total Other Sources and Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,700</b>	<b>\$29,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,583</b>	<b>\$55,728</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$45,967)</b>	<b>\$288,470</b>	<b>\$45,284</b>	<b>(\$19,097)</b>	<b>(\$3,377)</b>	<b>\$47,566</b>	<b>(\$23,624)</b>	<b>(\$17,688)</b>	<b>(\$17,183)</b>	<b>(\$23,615)</b>	<b>(\$28,447)</b>	<b>(\$11,276)</b>	<b>\$79,591</b>

**HERON ISLES**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2017**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Period Ending 09/30/20

	ADOPTED BUDGET	PRORATED BUDGET Thru 09/30/20	ACTUAL Thru 09/30/20	VARIANCE
<b><u>Revenues</u></b>				
Special Assessments - On Roll	\$233,370	\$233,370	\$227,146	(\$6,224)
Prepayments	\$0	\$0	\$24,637	\$24,637
Interest Income	\$0	\$0	\$149	\$149
<b><i>Total Revenues</i></b>	<b>\$233,370</b>	<b>\$233,370</b>	<b>\$251,933</b>	<b>\$18,563</b>
<b><u>Expenditures</u></b>				
<b><u>Series 2017A1</u></b>				
Interest - 11/1	\$28,475	\$28,475	\$28,475	\$0
Special Call - 11/1	\$0	\$0	\$10,000	(\$10,000)
Interest - 5/1	\$28,475	\$28,475	\$28,356	\$119
Principal - 5/1	\$100,000	\$100,000	\$100,000	\$0
Special Call - 5/1	\$0	\$0	\$10,000	(\$10,000)
<b><u>Series 2017A2</u></b>				
Interest - 11/1	\$19,000	\$19,000	\$19,000	\$0
Special Call - 11/1	\$5,000	\$5,000	\$5,000	\$0
Interest - 5/1	\$19,000	\$19,000	\$18,875	\$125
Principal - 5/1	\$30,000	\$30,000	\$30,000	\$0
Special Call - 5/1	\$0	\$0	\$5,000	(\$5,000)
<b><i>Total Expenditures</i></b>	<b>\$229,950</b>	<b>\$229,950</b>	<b>\$254,706</b>	<b>(\$24,756)</b>
<b><u>Other Sources/(Uses)</u></b>				
Interfund Transfer In(Out)	\$0	\$0	\$0	\$0
<b><i>Total Other Sources/(Uses)</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS REVENUES (EXPENDITURES)	<b>\$3,420</b>		<b>(\$2,774)</b>	
FUND BALANCE - Beginning	\$65,405		\$102,026	
FUND BALANCE - Ending	<b>\$68,825</b>		<b>\$99,252</b>	

**HERON ISLES**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL RESERVE**

Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Period Ending 09/30/20

	ADOPTED BUDGET	PRORATED BUDGET Thru 09/30/20	ACTUAL Thru 09/30/20	VARIANCE
<b><u>Revenues</u></b>				
Capital Reserve Transfer In	\$30,000	\$30,000	\$29,445	(\$555)
Interest Income	\$250	\$250	\$0	(\$250)
<b><i>Total Revenues</i></b>	<u>\$30,250</u>	<u>\$30,250</u>	<u>\$29,445</u>	<u>(\$805)</u>
<b><u>Total Revenues</u></b>				
Capital Outlay	\$0	\$0	\$0	\$0
Repair & Maintenance	\$0	\$0	\$1,600	(\$1,600)
Other Current Charges	\$0	\$0	\$175	(\$175)
<b><i>Total Expenditures</i></b>	<u>\$0</u>	<u>\$0</u>	<u>\$1,775</u>	<u>(\$1,775)</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$30,250</u>		<u>\$27,670</u>	
FUND BALANCE - Beginning	\$5,500		\$0	
FUND BALANCE - Ending	<u><u>\$35,750</u></u>		<u><u>\$27,670</u></u>	

***Heron Isles***  
***Community Development District***  
***Long Term Debt Report***

**Series 2017A-1 Capital Improvement Revenue Bonds**

Interest Rate:	2.0%-3.375%
Maturity Date:	11/1/36
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$78,975.00
Reserve Balance:	---
Bonds outstanding - 9/30/2018	\$2,155,000
Less: November 1, 2018	(\$30,000)
Less: May 1, 2019	(\$100,000)
Less: November 1, 2019	(\$10,000)
Less: May 1, 2020	(\$100,000)
Less: May 1, 2020 (Prepayment)	(\$10,000)

Current Bonds Outstanding	\$1,905,000
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**Series 2017A-2 Capital Improvement Revenue Bonds**

Interest Rate:	5.00%
Maturity Date:	11/1/36
Reserve Fund Definition:	50% of Max Annual Debt Service
Reserve Fund Requirement:	\$34,250.00
Reserve Balance:	\$34,250.00
Bonds outstanding - 9/30/2018	\$800,000
Less: November 1, 2018	(\$15,000)
Less: May 1, 2019	(\$25,000)
Less: November 1, 2019	(\$5,000)
Less: May 1, 2020	(\$30,000)
Less: May 1, 2020 (Prepayment)	(\$5,000)

Current Bonds Outstanding	\$720,000
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*B.*

**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2020 ASSESSMENT RECEIPTS SUMMARY**

ASSESSED	#UNITS ASSESSED	SERIES 2017A-2 DEBT SERVICE ASSESSED	O&M ASSESSED	TOTAL ASSESSED
NET ASSESSMENTS TAX ROLL	748	225,050.05	412,340.61	637,390.66
TOTAL NET ASSESSMENTS		225,050.05	412,340.61	637,390.66

SUMMARY OF TAX ROLL RECEIPTS				
NASSAU COUNTY DISTRIBUTION	DATE RECEIVED	TOTAL RECEIVED	DEBT SERVICE RECEIPTS	O&M RECEIPTS
FY19 Excess Fee (Audit Entry)	10/31/19	-	(1,031.79)	1,031.79
1	10/29/19	2,338.40	825.64	1,512.76
2	11/26/18	496,978.31	175,473.22	321,505.09
3	12/6/19	76,280.27	26,933.06	49,347.21
4	12/20/19	34,961.69	12,344.28	22,617.41
5	1/10/20	4,381.99	1,547.19	2,834.80
6	2/7/20	6,981.86	2,465.16	4,516.70
7	3/9/20	9,920.87	3,502.86	6,418.01
8	4/7/20	3,801.61	1,342.27	2,459.34
9	5/5/20	4,351.46	1,536.41	2,815.05
10	6/4/20	-	-	-
11 TAX CERTS	6/10/20	6,116.59	2,159.65	3,956.94
INTEREST	9/25/20	137.00	48.37	88.63
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL TAX ROLL RECEIPTS		\$ 646,250.03	\$ 227,146.32	\$ 419,103.69

TOTAL DUE TAX ROLL RECEIPTS	\$ (8,859.37)	\$ (2,096.27)	\$ (6,763.08)
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PERCENT COLLECTED	TOTAL	DEBT	O&M
% COLLECTED TAX ROLL	101.39%	100.93%	101.64%

*C.*

**HERON ISLES**  
**Community Development District**

Check Register Summary- General Fund

8/01/2020 - 9/30/2020

<i><b>Check Date</b></i>	<i><b>Check #'s</b></i>	<i><b>Total</b></i>	<i><b>Total Amount</b></i>
General Fund			
8/1/20 - 8/31/20	218-233	\$15,785.37	
9/1/20 - 9/30/20	234-244	\$41,653.69	
<b>Total</b>			<b>\$57,439.06</b>
Capital Reserve			
9/3/20	2	\$6,261.96	
<b>Total</b>			<b>\$6,261.96</b>
Autopayments			
8/5/20	JEA Online Payment	\$5,471.71	
8/6/20	FPL Online Payment	\$2,001.74	
9/3/20	JEA Online Payment	\$5,067.38	
9/8/20	FPL Online Payment	\$2,002.56	
<b>Total</b>			<b>\$14,543.39</b>



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/03/20	00117	7/01/20 67965	202007 320-57200-46000		*	40.00	
		BACKFLOW TEST					
				BOB'S BACKFLOW & PLUMBING			40.00 000218
8/03/20	00082	7/29/20 11577	202007 320-57200-46200		*	647.50	
		SEASONAL FLOWER INSTALLED					
				MARTEX SERVICES			647.50 000219
8/03/20	00108	5/29/20 3691	202005 310-51300-44000		*	160.00	
		FEB 19-MAY 20 REC STORAGE					
				MCCRAINE & ASSOCIATES, INC			160.00 000220
8/07/20	00045	7/31/20 85	202007 320-57200-46600		*	500.00	
		AUG TRASH PICKUP LAKE BNK					
		7/31/20 85	202007 320-57200-46700		*	120.00	
		AUG DEBRIS CLEANUP					
		7/31/20 85	202007 320-57200-46000		*	600.00	
		AUG JANITORIAL					
				ALL REPAIRS & MAINTENANCE			1,220.00 000221
8/07/20	00082	8/01/20 11705	202008 320-57200-46200		*	5,071.00	
		AUG LANDSCAPE MAINTENANCE					
				MARTEX SERVICES			5,071.00 000222
8/07/20	00015	8/01/20 518863	202008 320-57200-46500		*	1,075.00	
		AUG LAKE MAINTENANCE					
				THE LAKE DOCTORS, INC.			1,075.00 000223
8/14/20	00014	8/01/20 196	202008 310-51300-34000		*	3,785.25	
		AUG MANAGEMENT FEES					
		8/01/20 196	202008 310-51300-35110		*	41.67	
		AUG WEBSITE ADMIN					
		8/01/20 196	202008 310-51300-35100		*	83.33	
		AUG INFORM TECHNOLOGY					
		8/01/20 196	202008 310-51300-31300		*	125.00	
		AUG DISSEMINATION SERVICE					
		8/01/20 196	202008 310-51300-51000		*	12.80	
		OFFICE SUPPLIES					
		8/01/20 196	202008 310-51300-42000		*	10.57	
		POSTAGE					
		8/01/20 196	202008 310-51300-42500		*	148.20	
		COPIES					
				GOVERNMENTAL MANAGEMENT SERVICES			4,206.82 000224
8/14/20	00102	5/21/20 42909029	202005 320-57200-46000		*	66.50	
		MOUNTING FOR SIGNS					
				GREAT AMERICAN BUSINESS PRODUCTS			66.50 000225

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/14/20	00006	7/30/20 116081	202006 310-51300-31500	JUN GENERAL COUNSEL	*	349.50	
				HOPPING GREEN & SAMS			349.50 000226
8/14/20	00087	8/05/20 20724	202008 320-57200-46000	INSTALLED SIGNS	*	130.00	
				SG MAINTENANCE SERVICES INC			130.00 000227
8/14/20	00110	8/06/20 2710	202007 310-51300-31100	JUL ENGINEERING SERVICES	*	585.00	
				YURO AND ASSOCIATES, LLC.			585.00 000228
8/20/20	00003	8/11/20 70913553	202007 310-51300-42000	JUL FEDEX POSTAGE	*	116.88	
				FEDEX			116.88 000229
8/20/20	00058	8/18/20 593663	202008 310-51300-48000	NOTICE OF MEETING 8/28/20	*	624.00	
				NEWS LEADER			624.00 000230
8/28/20	00102	8/25/20 42943879	202008 320-57200-46000	DOG WASTE BAGS	*	224.00	
				GREAT AMERICAN BUSINESS PRODUCTS			224.00 000231
8/28/20	00023	6/15/20 42917918	202006 320-57200-46000	REIMB FOR STREET SIGNS	*	790.93	
				HERON ISLES H.O.A.			790.93 000232
8/28/20	00082	8/25/20 11920	202008 320-57200-46250	INSTALLED NEW CONTROLLER	*	478.24	
				MARTEX SERVICES			478.24 000233
9/03/20	00062	7/29/20 07292020	202007 320-57200-34000	JUL MANAGEMENT FEE	*	750.00	
				LELAND MANAGEMENT INC			750.00 000234
9/03/20	00062	8/29/20 08292020	202008 320-57200-34000	AUG MANAGEMENT FEE	*	750.00	
				LELAND MANAGEMENT INC			750.00 000235
9/03/20	00082	9/01/20 12051	202009 320-57200-46200	SEP LANDSCAPE MAINTENANCE	*	5,071.00	
				MARTEX SERVICES			5,071.00 000236
9/11/20	00045	8/31/20 102	202008 320-57200-46600	AUG TRASH PICK UP	*	500.00	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/31/20 102	202008 320-57200-46700		*	120.00	
		AUG DEBRIS CLEANUP					
		8/31/20 102	202008 320-57200-46000		*	600.00	
		AUG JANITORIAL SERVICES					
			ALL REPAIRS & MAINTENANCE				1,220.00 000237
9/11/20 00040		9/01/20 11614	202009 300-15500-10000		*	13,321.00	
		FY21 INSURANCE POLICY					
			EGIS INSURANCE ADVISORS, LLC				13,321.00 000238
9/11/20 00014		9/01/20 197	202009 310-51300-34000		*	3,785.25	
		SEP MANAGEMENT FEES					
		9/01/20 197	202009 310-51300-35110		*	41.67	
		SEP WEBSITE ADMIN					
		9/01/20 197	202009 310-51300-35100		*	83.33	
		SEP INFORM TECHNOLOGY					
		9/01/20 197	202009 310-51300-31300		*	125.00	
		SEP DISSEMINATION SERVICE					
		9/01/20 197	202009 310-51300-51000		*	6.46	
		OFFICE SUPPLIES					
		9/01/20 197	202009 310-51300-42000		*	7.68	
		POSTAGE					
		9/01/20 197	202009 310-51300-42500		*	54.60	
		COPIES					
			GOVERNMENTAL MANAGEMENT SERVICES				4,103.99 000239
9/11/20 00006		8/31/20 117006	202007 310-51300-31500		*	846.00	
		JUL GENERAL COUNSEL					
			HOPPING GREEN & SAMS				846.00 000240
9/11/20 00110		9/09/20 2735	202008 310-51300-31100		*	1,365.00	
		AUG ENGINEERING SERVICES					
			YURO AND ASSOCIATES, LLC.				1,365.00 000241
9/25/20 00118		9/07/20 29813	202009 320-57200-61000		*	1,600.00	
		PAVING WORK					
			KEELCO, INC.				1,600.00 000242
9/25/20 00082		9/23/20 12208	202009 320-57200-46250		*	43.80	
		IRRIGATION REPAIRS					
			MARTEX SERVICES				43.80 000243
9/25/20 00119		9/25/20 3219	202009 320-57200-60000		*	12,582.90	
		IRRIGATION/WELLS INSTALL					
			WATERCARE IRRIGATION AND WELL				12,582.90 000244
			TOTAL FOR BANK B			57,439.06	
			HIC -HERON ISLES - BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						57,439.06	

HIC -HERON ISLES - BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/03/20	00002	8/26/20	08262020 202008 600-20700-10100 REIMB FROM HOA INV0512019	HERON ISLES CDD	*	6,261.96	
							6,261.96 000002
						TOTAL FOR BANK C	6,261.96
						TOTAL FOR REGISTER	6,261.96

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