

*Heron Isles
Community Development District*

November 14, 2023

AGENDA

Heron Isles Community Development District

475 West Town Place, Suite 114

St. Augustine, Florida 32092

www.HeronIslesCDD.com

November 7, 2023

Board of Supervisors
Heron Isles Community Development District
Staff Call In #: 1-877-304-9269; Passcode: 4935998

Dear Board Members:

The Heron Isles Community Development District Board of Supervisors Meeting is scheduled for **Tuesday, November 14, 2023 at 5:00 p.m. at Florida State College at Jacksonville, Nassau Center, Room T126 (Nassau Room), 76346 William Burgess Boulevard, Yulee, Florida 32097.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment (limited to three minutes)
- III. Approval of Consent Agenda
 - A. Approval of the Minutes of the August 15, 2023 Meeting
 - B. Financial Statements
 - C. Assessment Receipts Schedule
 - D. Check Register
- IV. Update on BrightView Performance
- V. Discussion of Fencing Around Lift Station
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager

- D. Field Operations Manager – Report
- VII. Supervisors’ Requests and Public Comment
- VIII. Discussion on Security Matters*
- IX. Next Scheduled Meeting – February 20, 2024, at 5:00 p.m. at Florida State College of Jacksonville, Nassau Center, 76346 William Burgess Road, Yulee, Florida
- X. Adjournment

* Note: In accordance with Sections 119.071(3)(a) and 281.301, *Florida Statutes*, a portion of the meeting may be closed to the public, as it relates to details of the District’s security system plan. The closed session may occur at any time during the meeting and is expected to last approximately thirty (30) minutes but may end earlier or extend longer.

THIRD ORDER OF BUSINESS

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 Tuesday, August 15, 2023 at 5:00 p.m. at Florida State College at Jacksonville, Nassau Center, 76346 William Burgess Boulevard, Yulee, Florida 32097.

Present and constituting a quorum were:

Greg Watson	Chairman
Robert Martyn	Supervisor
Nicole Reams	Supervisor
Chase Coleman	Supervisor

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel (by phone)
Mike Yuro	District Engineer
Cheryl Graham	Field Operations Manager
Corey Roberts	Kilinski Van Wyk

The following is a summary of the discussion and actions taken at the August 15, 2023 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 5:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Consideration of Appointing New Supervisor to Fill Vacancy in Seat 2

Mr. Laughlin noted a resume was received from Mr. Chase Coleman, which was distributed to the Board.

On MOTION by Mr. Martyn seconded by Mr. Watson with all in favor appointing Chase Coleman to Seat 2 of the Board of Supervisors was approved.

B. Oath of Office for Newly Appointed Supervisors

Mr. Laughlin, being a notary public for the State of Florida, administered an oath of office to Mr. Coleman.

Mr. Roberts gave Mr. Coleman a brief overview of the public records and Sunshine laws.

C. Consideration of Resolution Designating Officers

Mr. Laughlin listed the current slate of officers: Mr. Watson as Chair, Ms. Reams as Vice Chair, Mr. Martyn and Ms. Emanuelson as Assistant Secretaries, Mr. Laughlin as Secretary and Treasurer, and from GMS's office, Jim Oliver, Marilee Giles, Darrin Mossing and Howard McGaffney as Assistant Secretaries and Mr. Oliver as Assistant Treasurer.

On MOTION by Mr. Watson seconded by Mr. Martyn with all in favor Resolution 2023-06, designating officers was approved with the slate of officers remaining the same with exception to adding Mr. Coleman as an Assistant Secretary.

FOURTH ORDER OF BUSINESS

Approval of Consent Agenda

- A. Approval of the Minutes of the June 5, 2023 Meeting**
- B. Financial Statements**
- C. Assessment Receipts Schedule**
- D. Check Register**

Copies of the minutes and financial documents were enclosed in the agenda package for the Board's review. Mr. Laughlin noted the check register totals \$73,585.42.

On MOTION by Mr. Watson seconded by Ms. Reams with all in favor the consent agenda was approved.

FIFTH ORDER OF BUSINESS

Acceptance of the Fiscal Year 2022 Audit Report

Mr. Laughlin provided a brief overview of the audit report, noting it is a clean audit report with no deficiencies in internal controls found.

On MOTION by Ms. Reams seconded by Mr. Watson with all in favor the Fiscal Year 2022 audit report was accepted.

SIXTH ORDER OF BUSINESS

Public Hearing for the Purpose of Adopting the Fiscal Year 2024 Budget and Imposing Special Assessments

Mr. Laughlin noted there is no increase in assessments proposed in the budget.

On MOTION by Mr. Watson seconded by Mr. Martyn with all in favor the public hearing was opened.

There were no comments from members of the public.

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

A. Consideration of Resolution 2023-04, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2024

Mr. Laughlin informed the Board there is an increase of \$10,000 going into the capital reserve fund that was captured from the savings due to the installation of the well.

On MOTION by Mr. Martyn seconded by Mr. Watson with all in favor Resolution 2023-04, relating to annual appropriations and adopting the budget for Fiscal Year 2024 was approved.

B. Consideration of Resolution 2023-05, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2024

On MOTION by Mr. Watson seconded by Mr. Martyn with all in favor Resolution 2023-05, imposing special assessments and certifying an assessment roll for Fiscal Year 2024 was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. Roberts reminded the Board of the ethics training requirement for the next calendar year.

B. District Engineer

Mr. Yuro stated that he was asked to look at a couple items on Stoney Glen, one being water pooling in front of a homeowner's driveway in the cul-de-sac. He inspected the area before the meeting and determined the drain is clear, however there might be slight high area in the cur between her driveway and the drain causing it to slope toward the drain, and there is also dirt built up in the gutter. He recommended the resident clean the dirt out and he will look into the possible elevation issue next time he is onsite.

Mr. Yuro also reported that the neighborhood in the back of Black Rock has cleared all the land butting up against the houses by the cul-de-sac and there is no buffer. The bulk of the property is draining away from Heron Isles. It's only the slope that ties back down to existing that is going towards Heron Isles, so there is a natural swale being created between the two developments. He recommended possibly reaching out to the county to ensure the slope from one yard to another is going along the property line and into the wetlands.

C. District Manager – Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2024

Mr. Laughlin presented a meeting schedule for Fiscal Year 2024 including meetings on the second Tuesday of November and third Tuesday of February, May and August.

On MOTION by Mr. Watson seconded by Ms. Reams with all in favor the Fiscal Year 2024 meeting schedule was approved as presented was approved.

D. Field Operations Manager – Report

Ms. Graham gave an overview of her report, a copy of which was included in the agenda package.

Ms. Graham and Mr. Watson informed the Board of multiple issues with the landscape provider, BrightView. Mr. Watson suggested putting BrightView on notice and holding payment.

On MOTION by Mr. Martyn seconded by Ms. Reams with all in favor issuing a 30-day deficiency notice to BrightView and withholding payments during that time period was approved.

Ms. Graham reported that she is working to find a contractor to replace the missing stones on the towers as M&E has stopped communicating.

Mr. Laughlin stated that he would provide her with a contact from a general contractor who does similar work.

EIGHTH ORDER OF BUSINESS
Public Comments

Supervisor Requests and Public Comment

Wayne Couch suggested looking into creating a 3-D rock for the towers.

NINTH ORDER OF BUSINESS

Next Scheduled Meeting – November 14, 2023 at 5:00 p.m. at Florida State College of Jacksonville, Nassau Center, Room T126. 76346 William Burgess Boulevard, Yulee, Florida

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Watson seconded by Mr. Martyn with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.



Heron Isles

Community Development District

Unaudited Financial Reporting
September 30, 2023

Meeting Date
November 14, 2023



Heron Isles
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
September 30, 2023

	General	Debt Service	Capital Reserve	Total Governmental Funds
ASSETS:				
Cash - Wells Fargo	\$331,045	---	\$119,551	\$450,596
State Board	\$2,220	---	\$2,119	\$4,339
Custody-Reserves	\$776	---	---	\$776
Custody-Excess Funds	\$25,313	---	---	\$25,313
Investments:				
Series 2017A-1				
Revenue	---	\$56,923	---	\$56,923
Prepayment	---	---	---	\$0
Excess Revenue	---	---	---	\$0
Series 2017A-2				
Reserve	---	\$32,500	---	\$32,500
Prepaid Expenses	\$20,371	---	---	\$20,371
Electric Deposits	\$1,580	---	---	\$1,580
Assessment Receivable	---	---	---	\$0
TOTAL ASSETS	\$381,305	\$89,423	\$121,670	\$592,398
LIABILITIES:				
Accounts Payable	\$9,874	---	---	\$9,874
Accrued Expenses	\$734	---	---	\$734
TOTAL LIABILITIES	\$10,607	\$0	\$0	\$10,607
FUND BALANCES:				
Restricted for Debt Service	---	\$89,423	---	\$89,423
Restricted for Capital Reserve	---	---	\$121,670	\$121,670
Nonspendable	\$21,951	---	---	\$21,951
Unassigned	\$348,747	---	---	\$348,747
TOTAL FUND BALANCES	\$370,698	\$89,423	\$121,670	\$581,791
TOTAL LIABILITIES & FUND EQUITY	\$381,305	\$89,423	\$121,670	\$592,398

HERON ISLES

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For The Period Ending 09/30/23

	ADOPTED	PRORATED BUDGET	ACTUAL	
	BUDGET	9/30/23	9/30/23	VARIANCE

Revenues

Assessments - On Roll	\$412,343	\$412,343	\$418,005	\$5,662
Interest/Misc Revenue	\$10	\$10	\$4,890	\$4,880
Access Key Cards	\$100	\$100	\$0	(\$100)
Total Revenues	\$412,453	\$412,453	\$422,895	\$10,442

Expenditures

Administrative

Supervisor Fees	\$4,000	\$4,000	\$2,400	\$1,600
FICA Expense	\$306	\$306	\$184	\$122
Engineering	\$4,000	\$4,000	\$3,780	\$220
Assessment Roll	\$7,500	\$7,500	\$7,500	\$0
Dissemination	\$1,500	\$1,500	\$1,500	\$0
Attorney	\$18,000	\$18,000	\$9,812	\$8,188
Annual Audit	\$3,250	\$3,250	\$3,250	\$0
Trustee Fees	\$3,800	\$3,800	\$3,717	\$83
Management Fees	\$50,079	\$50,079	\$50,079	(\$0)
Computer Time	\$1,800	\$1,800	\$1,800	\$0
Website Compliance	\$1,200	\$1,200	\$1,200	\$0
Telephone	\$200	\$200	\$132	\$68
Postage	\$800	\$800	\$149	\$651
Printing & Binding	\$1,500	\$1,500	\$318	\$1,182
Meeting Room Rental	\$1,000	\$1,000	\$160	\$840
Insurance	\$16,543	\$16,543	\$16,017	\$526
Legal Advertising	\$3,200	\$3,200	\$2,229	\$971
Other Current Charges	\$7,400	\$7,400	\$6,755	\$645
Office Supplies	\$100	\$100	\$7	\$93
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Total Administrative Expenditures	\$126,353	\$126,353	\$111,165	\$15,188

Utilities

Electric	\$32,500	\$32,500	\$30,810	\$1,690
Water & Sewer	\$43,051	\$43,051	\$8,855	\$34,197
Total Utilities	\$75,551	\$75,551	\$39,665	\$35,886

HERON ISLES

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For The Period Ending 09/30/23

	ADOPTED	PRORATED BUDGET	ACTUAL	
	BUDGET	9/30/23	9/30/23	VARIANCE
Expenditures				
<u>Contract Services</u>				
Landscape Maintenance	\$87,336	\$87,336	\$83,442	\$3,894
Landscape Contingency	\$15,000	\$15,000	\$9,583	\$5,417
Irrigation Maintenance	\$5,800	\$5,800	\$3,791	\$2,009
Lake Maintenance	\$8,803	\$8,803	\$8,803	\$0
Janitorial Services	\$7,200	\$7,200	\$6,423	\$777
Facility Management	\$12,370	\$12,370	\$12,370	\$0
Pest Control Services	\$250	\$250	\$250	\$0
Holiday Decorations	\$1,500	\$1,500	\$521	\$979
Total Contract Services	\$138,259	\$138,259	\$125,183	\$13,076
<u>Repairs & Maintenance</u>				
Facility Repairs	\$17,500	\$17,500	\$6,413	\$11,087
Misc Repairs & Maintenance	\$7,500	\$7,500	\$75	\$7,425
Road and Drainage Repairs	\$0	\$0	\$9,650	(\$9,650)
Total Repairs & Maintenance	\$25,000	\$25,000	\$16,138	\$8,862
<u>Reserves</u>				
Capital Reserve - Transfer Out	\$47,289	\$47,289	\$47,289	\$0
Total Reserves	\$47,289	\$47,289	\$47,289	\$0
TOTAL EXPENDITURES	\$412,453	\$412,453	\$339,439	\$73,013
EXCESS REVENUES (EXPENDITURES)	\$0		\$83,456	
FUND BALANCE - Beginning	\$0		\$287,242	
FUND BALANCE - Ending	\$0		\$370,698	

Heron Isles

COMMUNITY DEVELOPMENT DISTRICT

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
<u>REVENUES:</u>													
Maintenance Assessments	\$1,809	\$29,241	\$366,712	\$2,936	\$3,592	\$4,764	\$5,537	\$1,450	\$1,963	\$0	\$0	\$0	\$418,005
Interest Income	\$253	\$567	\$712	\$1,120	\$1,179	\$536	\$47	\$72	\$83	\$89	\$105	\$128	\$4,890
Access Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,062	\$29,808	\$367,424	\$4,056	\$4,771	\$5,301	\$5,584	\$1,522	\$2,046	\$89	\$105	\$128	\$422,895
<u>EXPENDITURES:</u>													
<u>Administrative:</u>													
Supervisors	\$0	\$600	\$0	\$0	\$600	\$0	\$0	\$0	\$600	\$0	\$600	\$0	\$2,400
FICA Expense	\$0	\$46	\$0	\$0	\$46	\$0	\$0	\$0	\$46	\$0	\$46	\$0	\$184
Engineering	\$0	\$0	\$0	\$743	\$405	\$135	\$810	\$135	\$473	\$135	\$945	\$0	\$3,780
Attorney	\$93	\$909	\$63	\$0	\$2,035	\$351	\$504	\$243	\$1,322	\$676	\$2,040	\$1,577	\$9,812
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	\$3,717	\$0	\$0	\$3,717
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250	\$0	\$0	\$3,250
Assessment Roll Services	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Management Fees	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$4,173	\$50,079
Computer Time	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
Website Administration	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
Telephone	\$63	\$0	\$0	\$9	\$0	\$0	\$14	\$0	\$0	\$0	\$46	\$0	\$132
Postage	\$3	\$6	\$27	\$0	\$7	\$13	\$2	\$1	\$8	\$9	\$40	\$34	\$149
Printing & Binding	\$7	\$7	\$33	\$3	\$0	\$71	\$4	\$1	\$45	\$48	\$0	\$100	\$318
Insurance	\$16,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,017
Legal Advertising	\$1,839	\$0	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$218	\$0	\$86	\$2,229
Other Current Charges	\$0	\$6,555	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$6,755
Meeting Room Rental	\$40	\$0	\$0	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$40	\$0	\$160
Office Supplies	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$30,285	\$12,675	\$4,671	\$5,343	\$7,641	\$5,119	\$6,082	\$5,054	\$7,041	\$12,602	\$8,306	\$6,346	\$111,165
<u>Maintenance:</u>													
Electric	\$2,293	\$2,307	\$2,322	\$2,249	\$2,681	\$2,679	\$2,696	\$2,732	\$2,702	\$2,678	\$2,741	\$2,730	\$30,810
Water & Sewer	\$1,266	\$680	\$759	\$711	\$737	\$780	\$744	\$645	\$669	\$606	\$619	\$638	\$8,855
Landscape Maintenance	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$7,278	\$4,136	\$6,526	\$83,442
Landscape Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$3,883	\$2,100	\$0	\$0	\$0	\$9,583
Irrigation Repairs	\$3,253	\$0	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
Lake Maintenance	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$734	\$8,803
Janitorial	\$573	\$573	\$573	\$573	\$573	\$573	\$573	\$573	\$613	\$0	\$613	\$613	\$6,423
Trash Removal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Management	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$1,031	\$12,370
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
Facility Repairs	\$315	\$90	\$286	\$2,680	\$359	\$717	\$276	\$315	\$374	\$623	\$0	\$377	\$6,413
Misc Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$75
Road and Drainage Repairs	\$0	\$0	\$3,180	\$6,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,650
Holiday Decorations	\$0	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$521
Total Maintenance	\$16,743	\$13,213	\$16,699	\$21,726	\$13,393	\$13,792	\$16,932	\$17,440	\$15,501	\$12,949	\$9,873	\$12,724	\$180,985
Total Expenditures	\$47,028	\$25,888	\$21,370	\$27,068	\$21,034	\$18,910	\$23,014	\$22,494	\$22,542	\$25,551	\$18,179	\$19,070	\$292,150
<u>TOTAL OTHER SOURCES AND USES</u>													
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,289	\$0	\$0	\$47,289
Total Other Sources and Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,289	\$0	\$0	\$47,289
Excess Revenues (Expenditures)	(\$44,966)	\$3,920	\$346,053	(\$23,012)	(\$16,264)	(\$13,610)	(\$17,430)	(\$20,972)	(\$20,497)	\$21,827	(\$18,075)	(\$18,942)	\$83,456

HERON ISLES
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2017
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Period Ending 09/30/23

	ADOPTED BUDGET	PRORATED BUDGET 9/30/23	ACTUAL 9/30/23	VARIANCE
Revenues				
Special Assessments - On Roll	\$221,947	\$221,947	\$224,574	\$2,627
Prepayments	\$0	\$0	\$4,137	\$4,137
Interest Income	\$0	\$0	\$4,313	\$4,313
Total Revenues	\$221,947	\$221,947	\$233,025	\$11,077
Expenditures				
Series 2017A1				
Interest - 11/1	\$24,975	\$24,975	\$24,975	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
Interest - 5/1	\$24,975	\$24,975	\$24,891	\$84
Principal - 5/1	\$100,000	\$100,000	\$100,000	\$0
Special Call - 5/1	\$0	\$0	\$5,000	(\$5,000)
Series 2017A2				
Interest - 11/1	\$15,875	\$15,875	\$15,875	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
Interest - 5/1	\$15,875	\$15,875	\$15,750	\$125
Principal - 5/1	\$30,000	\$0	\$30,000	(\$30,000)
Special Call - 5/1	\$0	\$0	\$5,000	(\$5,000)
Total Expenditures	\$211,700	\$181,700	\$231,491	(\$49,791)
EXCESS REVENUES (EXPENDITURES)	\$10,247		\$1,534	
FUND BALANCE - Beginning	\$48,550		\$87,889	
FUND BALANCE - Ending	\$58,797		\$89,423	

HERON ISLES
COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE

Statement of Revenues, Expenditures and Changes in Fund Balance
For The Period Ending 09/30/23

	ADOPTED	PRORATED BUDGET	ACTUAL	
	BUDGET	9/30/23	9/30/23	VARIANCE
Revenues				
Capital Reserve Transfer In	\$47,289	\$47,289	\$47,289	\$0
Interest Income	\$0	\$0	\$99	\$99
Total Revenues	\$47,289	\$47,289	\$47,388	\$99
Expenditures				
Capital Outlay	\$20,000	\$20,000	\$0	\$20,000
Repair & Maintenance	\$0	\$0	\$19,870	(\$19,870)
Other Current Charges	\$500	\$500	\$0	\$500
Total Expenditures	\$20,500	\$20,500	\$19,870	\$630
EXCESS REVENUES (EXPENDITURES)	\$26,789		\$27,518	
FUND BALANCE - Beginning	\$94,111		\$94,152	
FUND BALANCE - Ending	\$120,900		\$121,670	

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:	\$81,257.82
Reserve Balance: (1)	\$81,257.82
 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)
Less: November 1, 2020 (Prepayment)	(\$15,000)
Less: May 1, 2021	(\$95,000)
Less: May 1, 2021 (Prepayment)	(\$5,000)
Less: November 1, 2021 (Prepayment)	(\$5,000)
Less: May 1, 2022	(\$100,000)
Less: November 1, 2022 (Prepayment)	(\$5,000)
Less: May 1, 2023	(\$100,000)
Less: May 1, 2023 (Prepayment)	(\$5,000)

(1) Covered by Assured Guaranty Municipal Corp Bond Insurance

Current Bonds Outstanding	\$1,575,000
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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:	\$34,125.00
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)
Less: November 1, 2020 (Prepayment)	(\$5,000)
Less: May 1, 2021	(\$30,000)
Less: May 1, 2021 (Prepayment)	(\$5,000)
Less: November 1, 2021 (Prepayment)	(\$5,000)
Less: May 1, 2022	(\$30,000)
Less: May 1, 2022 (Prepayment)	(\$10,000)
Less: November 1, 2022 (Prepayment)	(\$5,000)
Less: May 1, 2023	(\$30,000)
Less: May 1, 2023 (Prepayment)	(\$5,000)

Current Bonds Outstanding	\$595,000
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C.

**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023 ASSESSMENT RECEIPTS SUMMARY**

ASSESSED	#UNITS ASSESSED	SERIES 2017A-2 DEBT SERVICE ASSESSED	O&M ASSESSED	TOTAL ASSESSED
NET ASSESSMENTS TAX ROLL	748	221,531.38	412,340.61	633,871.99
TOTAL NET ASSESSMENTS		221,531.38	412,340.61	633,871.99

SUMMARY OF TAX ROLL RECEIPTS				
NASSAU COUNTY DISTRIBUTION	DATE RECEIVED	TOTAL RECEIVED	DEBT SERVICE RECEIPTS	O&M RECEIPTS

1	10/28/22	2,781.54	972.12	1,809.42
2	11/21/22	44,951.19	15,709.95	29,241.24
3	12/8/22	542,753.33	189,686.40	353,066.93
4	12/28/22	20,975.65	7,330.76	13,644.89
5	1/9/23	4,514.00	1,577.59	2,936.41
6	2/8/23	5,521.05	1,929.55	3,591.50
7	3/10/23	7,323.82	2,559.60	4,764.22
8	4/7/23	8,511.64	2,974.73	5,536.91
9	5/8/23	2,229.11	779.05	1,450.06
10	6/7/23	-	-	-
TAX CERTIFICATES	6/8/23	2,753.03	962.15	1,790.88
INTEREST	6/15/23	264.49	92.44	172.05
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

TOTAL TAX ROLL RECEIPTS	\$	642,578.85	\$	224,574.32	\$	418,004.53
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TOTAL DUE TAX ROLL RECEIPTS	\$	(8,706.86)	\$	(3,042.94)	\$	(5,663.92)
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PERCENT COLLECTED	TOTAL	DEBT	O&M
% COLLECTED TAX ROLL	101.37%	101.37%	101.37%

D.

HERON ISLES
Community Development District

Check Register Summary

7/01/2023 - 9/30/2023

<i>Check Date</i>	<i>Check #'s</i>	<i>Total</i>	<i>Total Amount</i>
General Fund			
7/1/23 - 7/31/23	575-584	\$20,873.54	
8/1/23 - 8/31/23	585-592	\$12,053.34	
9/1/23 - 9/30/23	593-599	\$34,053.22	
Total			\$66,980.10

Autopayments			
7/5/23	JEA Online Payment	\$605.76	
7/6/23	FPL Online Payment	\$2,677.62	
8/4/23	JEA Online Payment	\$618.92	
8/8/23	FPL Online Payment	\$2,740.59	
8/28/23	IRS Tax Payment	\$91.80	
9/1/23	JEA Online Payment	\$638.49	
9/6/23	FPL Online Payment	\$2,730.45	
Total			\$10,103.63

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/14/23	00139	6/27/23 8489219	202306 320-57200-46210	PLAYGROUND MULCH	*	2,100.00	
		7/01/23 8472885	202307 320-57200-46200	JUL LANDSCAPE MAINTENANCE	*	7,278.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			9,378.00 000575
7/14/23	00014	7/01/23 253	202307 310-51300-34000	JUL MANAGMENT FEES	*	4,173.25	
		7/01/23 253	202307 310-51300-35110	JUL WEBSITE ADMIN	*	100.00	
		7/01/23 253	202307 310-51300-35100	JUL INFO TECH	*	150.00	
		7/01/23 253	202307 310-51300-31300	JUL DISSEM AGENT SRVCS	*	125.00	
		7/01/23 253	202307 310-51300-51000	OFFICE SUPPLIES	*	.48	
		7/01/23 253	202307 310-51300-42000	POSTAGE	*	8.82	
		7/01/23 253	202307 310-51300-42500	COPIES	*	48.00	
				GOVERNMENTAL MANAGEMENT SERVICES			4,605.55 000576
7/14/23	00132	6/25/23 3729	202306 320-57200-49700	JANITORIAL SERVICE	*	195.87	
				MAGIC TOUCH COMMERCIAL CLEANING CO			195.87 000577
7/14/23	00065	7/01/23 32	202307 320-57200-34100	JUL FACILITY MANAGEMENT	*	1,030.83	
				RIVERSIDE MANAGEMENT SERVICES, INC.			1,030.83 000578
7/31/23	00113	7/23/23 363491	202307 310-51300-32200	FY2022 FINAL AUDIT	*	3,250.00	
				BERGER, TOOMBS, ELAM, GAINES & FRANK			3,250.00 000579
7/31/23	00014	7/17/23 254	202307 320-57200-49700	MAINTENANCE SUPPLIES	*	10.29	
				GOVERNMENTAL MANAGEMENT SERVICES			10.29 000580
7/31/23	00142	7/20/23 23-00128	202307 310-51300-48000	NTC OF PUB HEAR/BOS MEET	*	218.00	
				JACKSONVILLE DAILY RECORD C/O			218.00 000581
7/31/23	00141	7/16/23 6955	202306 310-51300-31500	JUN GENERAL COUNSEL	*	1,322.00	
				KILINSKI VAN WYK PLLC			1,322.00 000582
				HIC -HERON ISLES - BPEREGRINO			

CHECK DATE	VEND#	.....INVOICE..... DATE	.....EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
7/31/23	00132	7/15/23	22	202307	320-57200-49700					*	613.00		
			BIWEEKLY ROUTINE CLEANING						MAGIC TOUCH COMMERCIAL CLEANING CO			613.00	000583
7/31/23	00137	5/01/23	51337159	202305	320-57200-34800					*	250.00		
			SENTRICON RESTROOM FAC						NADERS PEST RAIDERS			250.00	000584
8/04/23	00115	8/01/23	08012023	202308	310-51300-44500					*	40.00		
			8/15 MEETING ROOM						FLORIDA STATE COLLEGE			40.00	000585
8/04/23	00031	7/25/23	7001780	202307	310-51300-32300					*	3,450.00		
			DS 2021 TRUSTEE FEES										
		7/25/23	7001780	202307	310-51300-32300					*	267.38		
			INCIDENTAL EXPENSE						US BANK			3,717.38	000586
8/04/23	00110	8/01/23	3347JUL	202307	310-51300-31100					*	135.00		
			JUL ENGINEERING EFFORTS										
		8/01/23	3347JUN	202306	310-51300-31100					*	472.50		
			JUN ENG EFFORTS- CDD MTG						YURO AND ASSOCIATES, LLC.			607.50	000587
8/17/23	00130	7/31/23	79644	202307	320-57200-46500					*	733.60		
			AUG LAKE MANAGEMENT						FUTURE HORIZONS, INC			733.60	000588
8/17/23	00014	8/01/23	255	202308	310-51300-34000					*	4,173.25		
			AUG MANAGEMENT FEES										
		8/01/23	255	202308	310-51300-35110					*	100.00		
			AUG WEBSITE ADMIN										
		8/01/23	255	202308	310-51300-35100					*	150.00		
			AUG INFO TECH										
		8/01/23	255	202308	310-51300-31300					*	125.00		
			AUG DISSEM AGENT SRVCS										
		8/01/23	255	202308	310-51300-51000					*	.21		
			OFFICE SUPPLIES										
		8/01/23	255	202308	310-51300-42000					*	40.27		
			POSTAGE										
		8/01/23	255	202308	310-51300-41000					*	46.30		
			TELEPHONE						GOVERNMENTAL MANAGEMENT SERVICES			4,635.03	000589
8/17/23	00065	8/01/23	33	202308	320-57200-34100					*	1,030.83		
			AUG FACILITY MANAGEMENT						RIVERSIDE MANAGEMENT SERVICES, INC.			1,030.83	000590
									HIC -HERON ISLES - BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/24/23	00141	8/18/23	7186 JUL GENERAL COUNSEL	202307	310	51300	31500			*	676.00		
KILINSKI VAN WYK PLLC											676.00	000591	
8/24/23	00132	8/15/23	23 BIWEEKLY ROUTINE CLEANING	202308	320	57200	46600			*	613.00		
MAGIC TOUCH COMMERCIAL CLEANING CO											613.00	000592	
9/15/23	00130	6/30/23	79172 JUNE LAKE MANAGEMENT	202306	320	57200	46500			*	733.60		
		8/31/23	80064 AUG LAKE MANAGEMENT	202308	320	57200	46500			*	733.60		
FUTURE HORIZONS, INC											1,467.20	000593	
9/15/23	00014	9/01/23	256 SEPT MANAGEMENT FEES	202309	310	51300	34000			*	4,173.25		
		9/01/23	256 SEPT WEBSITE ADMIN	202309	310	51300	35110			*	100.00		
		9/01/23	256 SEPT INFO TECH	202309	310	51300	35100			*	150.00		
		9/01/23	256 SEPT DISSEM AGENT SRVCS	202309	310	51300	31300			*	125.00		
		9/01/23	256 OFFICE SUPPLIES	202309	310	51300	51000			*	.39		
		9/01/23	256 POSTAGE	202309	310	51300	42000			*	33.83		
		9/01/23	256 COPIES	202309	310	51300	42500			*	100.20		
GOVERNMENTAL MANAGEMENT SERVICES											4,682.67	000594	
9/15/23	00143	9/01/23	90123 LANDSCAPE MAINTENANCE	202309	320	57200	46200			*	250.00		
		9/06/23	90623 REMOVE & DISPOSAL OF TREE	202309	320	57200	46700			*	75.00		
KADIN GRAHAM DBA AMELIA ISLAND LAWN											325.00	000595	
9/15/23	00141	9/11/23	7404 AUG GENERAL COUNSEL	202308	310	51300	31500			*	2,040.35		
KILINSKI VAN WYK PLLC											2,040.35	000596	
9/15/23	00065	9/01/23	34 SEPT FACILITY MANAGEMENT	202309	320	57200	34100			*	1,030.83		
RIVERSIDE MANAGEMENT SERVICES, INC.											1,030.83	000597	
9/28/23	00139	8/01/23	8618820 AUG EXTERIOR MAINTENANCE	202308	320	57200	46200			*	4,136.17		
BRIGHTVIEW LANDSCAPE SERVICES, INC.											4,136.17	000598	
HIC -HERON ISLES - BPEREGRINO													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/28/23	00040	9/20/23 19900	202309 300-15500-10000		*	20,371.00	
		FY24 INSURANCE RENEWAL		EGIS INSURANCE ADVISORS, LLC			20,371.00 000599

						TOTAL FOR BANK B	66,980.10
						TOTAL FOR REGISTER	66,980.10

SIXTH ORDER OF BUSINESS

D.

HERON ISLES CDD

OPERATIONS REPORT

NOVEMBER 14 2023

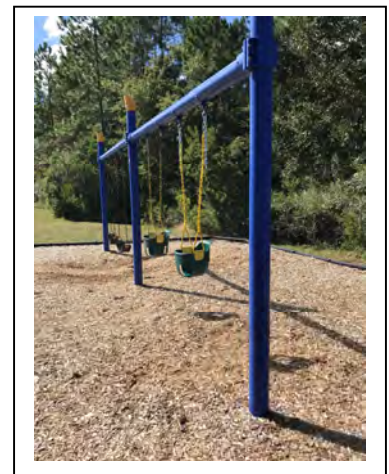
Prepared by Chip Dellinger

Landscaping

- Landscaping by BrightView has been inconsistent.
- BrightView has a new crew taking care of the community and they seem to be responsive to any needed corrections.
- There are access issues I have identified along lakes #5,6,9,10, and 11- all of which regard resident fences. We should consider this as BrightView is not maintaining five ponds that the CDD is paying for.
- Irrigation repairs will be performed by BrightView in the coming weeks.

Parks/Common Areas

- Repairs were made to secure loose metal bench.
- The broken toddler swing was replaced.
- Bids received and available for fence replacement.

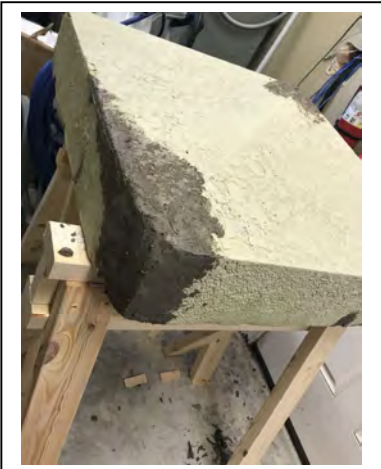


Restrooms/Security

- Restrooms continue to be cleaned and garbage disposed of by Magic Touch cleaning services.
- Restrooms were vandalized during a security system outage. Cleaning and plumbing services contracted to restore restroom.
- Repairs have been made to the men's restroom mag lock system.
- Exploring options to expand security system to cover both playgrounds and potentially problem areas along woods.

Tropical Storm Damage

- Tropical storm strength winds blew off two masonry column caps, causing damage to already damaged caps.
- Reinforced fiber infused stucco was used to repair both caps. Both caps were then painted and reinstalled.



Conclusion

- If there are any additional concerns or comments, please contact me at cdellinger@gmsnf.com or at 904 631 5135.

