

*Heron Isles
Community Development District*

November 19, 2024

AGENDA

Heron Isles Community Development District

475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.HeronIslesCDD.com

November 12, 2024

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 19, 2024 at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment (limited to three minutes)
- III. Organizational Matters
 - A. Oath of Office for Newly Elected Supervisor
 - B. Consideration of Appointing New Supervisors to Seats 1 and 5
 - C. Oath of Office for Newly Appointed Supervisors
 - D. Consideration of Resolution 2025-02, Designating Officers
- IV. Approval of Consent Agenda
 - A. Approval of the Minutes of the August 20, 2024 Meeting
 - B. Financial Statements
 - C. Assessment Receipts Schedule
 - D. Check Register
- V. Acceptance of the Fiscal Year 2023 Audit Report

- VI. Staff Reports
 - A. Landscape
 - B. District Counsel
 - 1. Consideration of Proposed 2024-2025 Rates
 - 2. Discussion of Applicability of Sunshine Law and Public Records Law to Social Media and Internet
 - C. District Engineer – Consideration of Proposal for Preparation of a Public Facilities Report
 - D. District Manager
 - E. Field Operations Manager – Report
- VII. Supervisors' Requests and Public Comment
- VIII. Next Scheduled Meeting – February 18, 2025, at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida
- IX. Adjournment

THIRD ORDER OF BUSINESS

D.

RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING THE OFFICERS OF THE DISTRICT, AND
PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Heron Isles Community Development District:

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. _____ is appointed Secretary and Treasurer.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Treasurer.

_____ is appointed Assistant Secretary.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19TH DAY OF NOVEMBER, 2024.

ATTEST

**HERON ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH 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 20, 2024 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
Nicole Reams	Vice Chairperson
Chase Coleman	Supervisor
Wendy Emanuelson	Supervisor

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel
Mike Yuro	District Engineer
Chip Dellinger	Field Operations Manager
Terry Glynn	GMS

The following is a summary of the discussion and actions taken at the August 20, 2024 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 5:15 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Consent Agenda

- A. Approval of the Minutes of the May 21, 2024 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 \$83,360.33.

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

FOURTH ORDER OF BUSINESS

Public Hearing for the Purpose of Adopting the Fiscal Year 2025 Budget

A. Consideration of Resolution 2024-02, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2025

Mr. Laughlin presented the budget for fiscal year 2025 noting that while there were changes to various line items, there is no increase in the overall budget, and therefore, no increase in assessments being proposed.

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

There being no comments from the members of the public, a motion to close the public hearing followed.

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

On MOTION by Ms. Emanuelson seconded by Mr. Coleman, with all in favor, Resolution 2024-02, relating to annual appropriations and adopting the fiscal year 2025 was approved.

B. Consideration of Resolution 2024-03, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2025

Mr. Laughlin stated that the assessments referred to in this resolution are used to fund the budget just adopted.

On MOTION by Mr. Watson seconded by Ms. Emanuelson with all in favor Resolution 2024-03, imposing special assessment and certifying an assessment roll was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-04, Declaring Vacancies in Seats 1 and 5 as of November 19, 2024

Ms. Gentry stated that since no one qualified to run for Seats 1 and 5, this resolution would provide that those vacancies would be filled by an appointment by the Board, and until that appointment, the incumbents will hold their seats.

On MOTION by Ms. Reams seconded by Ms. Emanuelson with all in favor Resolution 2024-04, declaring vacancies in Seats 1 and 5 as of November 19, 2024 was approved.

SIXTH ORDER OF BUSINESS

Discussion of Pond Bank Repairs

Mr. Laughlin reminded the Board that a proposal was approved at the last meeting to make pond bank repairs, and the plan was to use a resident's yard for access. The resident has since indicated she is not comfortable with that plan. The easement for the pond access is currently blocked by fences. The residents have been contacted and have requested that the CDD pay to remove the fencing and replace the fencing when the repair is complete. The quote to remove and replace the fencing has come in at \$1,520, along with a quote to place a temporary fence around one of the resident's pool at a cost of \$200.

Ms. Gentry added that the District has the right to take the homeowner to court to get an injunction to require them to remove the fence.

Mr. Watson stated the concrete around the pool goes right up to the fence line, so it needs to be made clear to the homeowner that if the concrete is damaged during the project, she is responsible for the concrete repairs.

Mr. Watson motioned to approve funding removal and replacement of the homeowner's fences for the pond bank repair. The CDD will not pay for any repairs to pool pavers or concrete damaged during the project, or to install a temporary fence surrounding the homeowner's pool.

Ms. Reams expressed concern that by the CDD replacing the fence in its current location, the Board is essentially saying they're okay with the fence blocking the easement.

Ms. Gentry stated that she will put a letter together that includes some disclosures that this is being done one time out of necessity and as a courtesy, and the District is not waiving any legal rights and it will not be responsible for the temporary pool fencing or damage to the concrete or pavers.

Mr. Watson asked if this has to be done again, if the District can require the homeowner to move the fence outside of the easement.

Ms. Gentry responded that these incidents can be considered on a case-by-case basis, however there are statutes of limitations that apply to enforcing easement rights.

Mr. Coleman seconded the motion to approve funding removal and replacement of the homeowner's fences for the pond bank repair. The CDD will not pay for any repairs to pool pavers or concrete damaged during the project, or to install a temporary fence surrounding the homeowner's pool. On VOICE VOTE with all in favor, the motion passed.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Landscape

Mr. Dellinger stated that BrightView damaged an electrical box, and to his knowledge it has not yet been repaired.

Mr. Watson stated that he would give them a call.

Mr. Glynn stated that a request has been put in with the county to have the trees trimmed on Northside.

Mr. Dellinger presented a proposal from BrightView to increase the size of the expansion tanks and replace a controller box for the wells, totaling \$6,100.

On MOTION by Mr. Watson seconded by Ms. Emanuelson with all in favor the proposal from BrightView for well improvements totaling \$6,100 was approved.

B. District Counsel

Ms. Gentry reminded the Board members to complete the required four hours of ethics training by December 31st.

Mr. Laughlin stated that he received a call from AT&T wanting to service the neighborhood.

Ms. Gentry stated that her firm did some research on the FCC regulations that prohibit utilities from monopolizing service in certain communities. It's debatable on whether that applies to CDDs.

Ms. Emanuelson stated that Hotwire is willing to release the easement, however the HOA would have to sign an agreement to allow Hotwire to continue to service within the community.

C. District Engineer – Bi-Annual Stormwater Inspection Report

Mr. Yuro presented the bi-annual stormwater inspection report noting that most of the stormwater system is functioning as designed, with exception to the one pond which is scheduled to be repaired.

On MOTION by Mr. Watson seconded by Ms. Reams with all in favor the bi-annual stormwater inspection report was approved.

D. District Manager

1. Consideration of Resolution 2024-05, Designating a Regular Meeting Schedule for Fiscal Year 2025

Mr. Laughlin presented a proposed meeting schedule for fiscal year 2025 including quarterly meetings on the third Tuesday at 5:00 p.m.

On MOTION by Mr. Watson seconded by Mr. Coleman with all in favor Resolution 2024-05, designating a regular meeting schedule for fiscal year 2025 was approved.

2. Consideration of Adopting Goals and Objectives for Fiscal Year 2025

Mr. Laughlin informed the Board that legislation has been passed requiring special districts to adopt goals and objectives for each year, and to report if those goals were met. A proposed annual reporting form was included in the agenda package for the board's review.

On MOTION by Mr. Watson seconded by Mr. Coleman with all in favor the performance measures / standards and annual reporting form was approved as presented.

E. Field Operations Manager – Report

Mr. Dellinger gave an overview of the operations report, a copy of which was included in the agenda package. He also presented a proposal from Snyder to repair the fan and thermometer in the bathroom at a cost of \$2,300 to reduce the humidity.

On MOTION by Mr. Watson seconded by Ms. Emanuelson with all in favor the proposal from Snyder to repair the fan in the bathroom and install a thermometer was approved.

Mr. Watson stated that the existing mold in the bathroom needs to be removed.

Mr. Dellinger stated that GMS will attempt to remove the mold before going to an outside company. Next, he presented a quote from Peacock Electric to replace the lighting features at the entrance at a cost of \$4,420. He suggested GMS install flood lights with integrated photosensors on 4x4 wooden posts for under \$1,000.

Mr. Watson suggested installing two floodlights for now to see how they look, and solar lights can be considered later if needed.

On MOTION by Mr. Watson seconded by Ms. Emanuelson with all in favor authorizing staff to install two ground lights was approved.

EIGHTH ORDER OF BUSINESS

Supervisor Requests and Public Comment

Ms. Emanuelson stated that there are people coming into the neighborhood on golf carts, and she witnessed a child driving in circles in the grass.

Mr. Laughlin stated that the police would have to enforce traffic violations and trespassing non-residents.

NINTH ORDER OF BUSINESS

Next Scheduled Meeting – November 19, 2024 at 5:00 p.m. at Florida State College of Jacksonville, Nassau Center, 76346 William Burgess Boulevard, Yulee, Florida

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Watson seconded by Ms. Emanuelson 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, 2024



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Heron Isles
Community Development District
Combined Balance Sheet
September 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 95,961	\$ -	\$ 98,601	\$ 194,562
Assessments Receivable	-	-	-	-
Due from Other	-	-	-	-
Due from Other Government	3,387	-	-	3,387
Due from General Fund	-	1,182	-	1,182
Due from Capital Fund	-	-	-	-
Investments:				
State Board of Administration (SBA)	203,637	-	60,347	263,983
Custody - Reserve	818	-	-	818
Custody - Excess Funds	111,072	-	-	111,072
Series 2017				
Reserve A1	-	-	-	-
Reserve A2	-	32,250	-	32,250
Revenue	-	77,960	-	77,960
Prepayment	-	250	-	250
Prepaid Expenses	16,779	-	-	16,779
Deposits	1,580	-	-	1,580
Total Assets	\$ 433,234	\$ 111,642	\$ 158,948	\$ 703,824
Liabilities:				
Accounts Payable	\$ 10,221	\$ -	\$ -	\$ 10,221
Accrued Expenses	-	-	-	-
FICA Payable	-	-	-	-
Due to Debt Service	1,182	-	-	1,182
Total Liabilities	\$ 11,404	\$ -	\$ -	\$ 11,404
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 16,779	\$ -	\$ -	\$ 16,779
Deposits	1,580	-	-	1,580
Restricted for:				
Debt Service	-	111,642	-	111,642
Capital Project	-	-	-	-
Assigned for:				
Capital Reserve Fund	-	-	158,948	158,948
Capital Reserves	-	-	-	-
Unassigned	403,471	-	-	403,471
Total Fund Balances	\$ 421,830	\$ 111,642	\$ 158,948	\$ 692,421
Total Liabilities & Fund Balance	\$ 433,234	\$ 111,642	\$ 158,948	\$ 703,824

Heron Isles
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 412,343	\$ 412,343	\$ 419,780	\$ 7,437
Interest Income/Miscellaneous Income	2,800	2,800	22,716	19,916
Access Key Cards	100	100	-	(100)
Total Revenues	\$ 415,243	\$ 415,243	\$ 442,496	\$ 27,253

Expenditures:

General & Administrative:

Supervisor Fees	\$ 4,000	\$ 4,000	\$ 3,000	\$ 1,000
PR-FICA	306	306	230	77
Engineering	4,000	4,000	7,253	(3,253)
Attorney	18,000	18,000	15,255	2,745
Annual Audit	3,460	3,460	-	3,460
Assessment Administration	7,950	7,950	7,950	-
Dissemination Agent	1,590	1,590	1,590	-
Trustee Fees	3,800	3,800	3,717	83
Management Fees	53,084	53,084	53,084	(0)
Information Technology	1,908	1,908	1,908	-
Website Maintenance	1,272	1,272	1,272	-
Telephone	200	200	73	127
Postage & Delivery	800	800	107	693
Meeting Room Rental	200	200	292	(92)
Insurance General Liability/Public Officials	21,131	21,131	20,371	760
Printing & Binding	600	600	217	383
Legal Advertising	3,200	3,200	344	2,856
Other Current Charges	7,400	7,400	6,554	846
Office Supplies	100	100	3	97
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 133,176	\$ 133,176	\$ 123,395	\$ 9,781

Utilities

Electric	\$ 35,750	\$ 35,750	\$ 32,643	\$ (3,107)
Water & Sewer	14,000	14,000	13,913	(87)
Subtotal Utilities	\$ 49,750	\$ 49,750	\$ 46,556	\$ (3,195)

Contract Services

Landscape Maintenance (Brightview Landscaping)	\$ 87,336	\$ 87,336	\$ 87,336	\$ -
Landscape Contingency	15,000	15,000	7,545	7,455
Irrigation Maintenance	5,800	5,800	17,769	(11,969)
Lake Maintenance (Future Horizons)	9,243	9,243	8,803	440
Janitorial Services (Magic Touch)	7,200	7,200	7,356	(156)
Trash Removal Services	-	-	150	(150)
Facility Management	13,112	13,112	13,112	(0)
Security Services	-	-	273	(273)
Pest Control Services (Naders Pest Raiders)	350	350	257	93
Holiday Decorations	1,500	1,500	-	1,500
Subtotal Contract Services	\$ 139,542	\$ 139,542	\$ 142,602	\$ (3,060)

Heron Isles
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<i>Repair and Maintenance</i>				
Facility Repairs	\$ 17,500	\$ 17,500	\$ 12,855	\$ 4,645
Miscellaneous Repairs & Maintenance	7,500	7,500	8,576	(1,076)
Road and Drainage Repairs	10,000	10,000	-	10,000
Subtotal Repair and Maintenance	\$ 35,000	\$ 35,000	\$ 21,431	\$ 13,569
Total Operations & Maintenance	\$ 224,292	\$ 224,292	\$ 210,588	\$ 7,315
Total Expenditures	\$ 357,467	\$ 357,467	\$ 333,983	\$ 17,095
Excess (Deficiency) of Revenues over Expenditures	\$ 57,776	\$ 57,776	\$ 108,513	\$ 44,348
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ (57,776)	\$ (57,776)	\$ (57,776)	\$ (0)
Total Other Financing Sources/(Uses)	\$ (57,776)	\$ (57,776)	\$ (57,776)	\$ (0)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 50,737	\$ 44,348
Fund Balance - Beginning	\$ -		\$ 371,093	
Fund Balance - Ending	\$ 0		\$ 421,830	

Heron Isles
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 28,990	\$ 371,132	\$ 3,025	\$ 4,741	\$ 4,030	\$ 3,683	\$ -	\$ 1,974	\$ -	\$ -	\$ 2,205	\$ 419,780
Interest Income/Miscellaneous Income	125	129	173	1,600	1,930	1,834	1,986	1,947	2,024	6,473	2,230	2,265	22,716
Access Key Cards	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 125	\$ 29,120	\$ 371,305	\$ 4,625	\$ 6,671	\$ 5,864	\$ 5,669	\$ 1,947	\$ 3,998	\$ 6,473	\$ 2,230	\$ 4,470	\$ 442,496
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 600	\$ -	\$ 3,000
PR-FICA	-	61	-	-	61	-	-	61	-	-	46	-	230
Engineering	-	203	-	-	203	-	1,553	743	218	-	3,175	1,160	7,253
Attorney	620	2,120	1,085	123	2,311	526	1,692	1,844	1,057	340	3,083	456	15,255
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	7,950	-	-	-	-	-	-	-	-	-	-	-	7,950
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	133	133	133	133	133	133	133	133	133	133	133	133	1,590
Trustee Fees	-	-	-	-	-	-	-	-	-	3,717	-	-	3,717
Management Fees	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,084
Information Technology	159	159	159	159	159	159	159	159	159	159	159	159	1,908
Website Maintenance	106	106	106	106	106	106	106	106	106	106	106	106	1,272
Telephone	8	-	-	28	-	-	19	-	-	18	-	-	73
Postage & Delivery	4	5	9	3	4	27	2	-	10	2	7	34	107
Insurance General Liability/Public Officials	20,371	-	-	-	-	-	-	-	-	-	-	-	20,371
Printing & Binding	6	8	58	4	21	29	2	-	39	2	2	48	217
Meeting Room Rental	292	-	-	-	-	-	-	-	-	-	-	-	292
Legal Advertising	-	-	-	-	-	-	-	68	-	104	86	86	344
Other Current Charges	-	6,554	-	-	-	-	-	-	-	-	-	-	6,554
Office Supplies	0	0	0	0	0	0	0	-	1	0	0	1	3
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 34,248	\$ 14,571	\$ 5,974	\$ 4,979	\$ 8,221	\$ 5,402	\$ 8,089	\$ 8,336	\$ 6,146	\$ 9,004	\$ 11,820	\$ 6,606	\$ 123,395
Utilities													
Electric	\$ 2,740	\$ 2,754	\$ 2,720	\$ 2,730	\$ 2,749	\$ 2,763	\$ 2,731	\$ 2,754	\$ 2,713	\$ 2,649	\$ 2,686	\$ 2,656	\$ 32,643
Water & Sewer	634	697	657	990	1,518	1,278	1,275	1,436	1,406	1,427	1,232	1,363	13,913
Subtotal Utilities	\$ 3,373	\$ 3,451	\$ 3,377	\$ 3,720	\$ 4,267	\$ 4,041	\$ 4,006	\$ 4,190	\$ 4,119	\$ 4,075	\$ 3,918	\$ 4,019	\$ 46,556
Contract Services													
Landscape Maintenance (Brightview Landscaping)	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 87,336
Landscape Contingency	-	-	-	-	-	7,545	-	-	-	-	-	-	7,545
Irrigation Maintenance	-	6,568	-	-	703	1,471	-	-	676	2,250	-	6,100	17,769
Lake Maintenance (Future Horizons)	734	734	734	734	734	734	734	734	734	734	734	734	8,803
Janitorial Services (Magic Touch)	613	613	613	613	613	613	613	613	613	613	613	613	7,356
Trash Removal Services	-	-	-	150	-	-	-	-	-	-	-	-	150
Facility Management	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,112
Security Services	-	-	-	-	-	-	-	-	-	73	100	100	273
Pest Control Services (Naders Pest Raiders)	-	-	-	-	-	-	-	-	-	257	-	-	257
Holiday Decorations	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Contract Services	\$ 9,717	\$ 16,285	\$ 9,717	\$ 9,867	\$ 10,420	\$ 18,734	\$ 9,717	\$ 9,717	\$ 10,394	\$ 12,298	\$ 9,817	\$ 15,917	\$ 142,602

Heron Isles
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Repair and Maintenance</i>													
Facility Repairs	\$ 244	\$ 1,514	\$ 2,193	\$ 1,309	\$ 863	\$ 304	\$ 437	\$ 136	\$ 657	\$ 530	\$ 1,166	\$ 3,503	\$ 12,855
Miscellaneous Repairs & Maintenance	-	-	-	-	-	45	832	4,596	-	1,453	-	1,650	8,576
Road and Drainage Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Repair and Maintenance	\$ 244	\$ 1,514	\$ 2,193	\$ 1,309	\$ 863	\$ 349	\$ 1,269	\$ 4,731	\$ 657	\$ 1,983	\$ 1,166	\$ 5,153	\$ 21,431
Total Expenditures	\$ 34,248	\$ 14,571	\$ 5,974	\$ 4,979	\$ 8,221	\$ 5,402	\$ 8,089	\$ 8,336	\$ 6,146	\$ 9,004	\$ 11,820	\$ 6,606	\$ 333,983
Excess (Deficiency) of Revenues over Expenditures	\$ (34,122)	\$ 14,549	\$ 365,331	\$ (354)	\$ (1,550)	\$ 462	\$ (2,420)	\$ (6,389)	\$ (2,148)	\$ (2,531)	\$ (9,590)	\$ (2,136)	\$ 108,513
Other Financing Sources/Uses:													
Transfer In/(Out)	-	-	-	-	-	-	-	-	-	-	(57,776)	-	(57,776)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (57,776)	\$ -	\$ (57,776)
Net Change in Fund Balance	\$ (34,122)	\$ 14,549	\$ 365,331	\$ (354)	\$ (1,550)	\$ 462	\$ (2,420)	\$ (6,389)	\$ (2,148)	\$ (2,531)	\$ (67,366)	\$ (2,136)	\$ 50,737

Heron Isles
Community Development District
Debt Service Fund Series 2017 A1&A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 221,531	\$ 221,531	\$ 225,105	\$ 3,574
Interest Income	1,700	1,700	8,754	7,054
Total Revenues	\$ 223,231	\$ 223,231	\$ 233,859	\$ 10,628
Expenditures:				
Series 2017A-1				
Interest - 11/1	\$ 23,828	\$ 23,828	\$ 23,828	\$ -
Interest - 5/1	23,828	23,828	23,828	-
Principal - 5/1	100,000	100,000	100,000	-
Series 2017A-2				
Interest 11/1	14,875	14,875	14,875	-
Interest - 5/1	14,875	14,875	14,875	-
Principal - 5/1	35,000	35,000	35,000	-
Total Expenditures	\$ 212,406	\$ 212,406	\$ 212,406	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 10,825	\$ 10,825	\$ 21,453	\$ 10,628
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 10,825	\$ 10,825	\$ 21,453	\$ 10,628
Fund Balance - Beginning	\$ 56,744		\$ 90,189	
Fund Balance - Ending	\$ 67,569		\$ 111,642	

Heron Isles
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues				
Capital Reserve Transfer In	\$ 57,776	\$ 57,776	\$ 58,039	\$ 263
Interest	50	50	189	139
Total Revenues	\$ 57,826	\$ 57,826	\$ 58,228	\$ 402
Expenditures:				
Capital Outlay	\$ 20,000	\$ 20,000	\$ 8,500	\$ 11,500
Repair and Replacements	-	-	12,450	(12,450)
Other Service Charges	500	500	-	500
Total Expenditures	\$ 20,500	\$ 20,500	\$ 20,950	\$ (450)
Excess (Deficiency) of Revenues over Expenditures	\$ 37,326		\$ 37,278	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 37,326		\$ 37,278	
Fund Balance - Beginning	\$ 121,668		\$ 121,670	
Fund Balance - Ending	\$ 158,994		\$ 158,948	

Heron Isles
Community Development District
Long Term Debt Report

Series 2017A-1 Capital Improvement Revenue Bonds	
Interest Rate:	2.0%-3.375%
Maturity Date:	11/1/2036
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$81,257.82
Reserve Fund 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)
Less: May 1, 2024	(\$100,000)
Current Bonds Outstanding	\$1,475,000

(1) Covered by Assured Guaranty Municipal Corp Bond Insurance

Series 2017-A2 Capital Improvement Revenue Bonds	
Interest Rate:	5.00%
Maturity Date:	11/1/2036
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$32,250
Reserve Fund Balance	32,250
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)
Less: May 1, 2024	(\$35,000)
Current Bonds Outstanding	\$560,000

Total Bonds Outstanding	\$2,035,000
--------------------------------	--------------------

C.

Heron Isles

Community Development District

FISCAL YEAR 2024 ASSESSMENT RECEIPTS SUMMARY

ASSESSED	#UNITS ASSESSED	SERIES 2017A-2 DEBT SERVICE ASSESSED	O&M ASSESSED	TOTAL ASSESSED
NET ASSESSMENTS TAX ROLL	748	221,115.39	412,340.61	633,456.00
TOTAL NET ASSESSMENTS		221,115.39	412,340.61	633,456.00

SUMMARY OF TAX ROLL RECEIPTS				
NASSAU COUNTY DISTRIBUTION	DATE RECEIVED	DEBT SERVICE RECEIPTS	O&M RECEIPTS	TOTAL RECEIVED
1	11/3/23	723.16	1,348.56	2,071.72
2	11/22/23	14,822.77	27,641.81	42,464.58
3	12/5/23	187,746.80	350,114.16	537,860.96
4	12/22/23	11,270.80	21,018.03	32,288.83
5	1/5/24	1,622.04	3,024.81	4,646.85
6	2/7/24	2,542.41	4,741.13	7,283.54
7	3/6/24	2,058.41	3,838.57	5,896.98
INTEREST	3/14/24	103.13	191.31	294.44
8	4/4/24	1,974.73	3,682.51	5,657.24
9	6/10/24	960.98	1,792.05	2,753.03
10	6/18/24	97.75	182.30	280.05
EXCESS FEES	11/4/24	1,182.29	2,204.75	3,387.04
		-	-	
TOTAL TAX ROLL RECEIPTS		\$ 225,105.27	\$ 419,779.99	\$ 644,885.26
TOTAL DUE TAX ROLL RECEIPTS		\$ (3,989.88)	\$ (7,439.38)	\$ (11,429.26)
PERCENT COLLECTED		DEBT	O&M	TOTAL
% COLLECTED TAX ROLL		101.80%	101.80%	101.80%

D.

Heron Isles
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024
Check Register

<i>Fund</i>	<i>Date</i>	<i>check #'s</i>	<i>Amount</i>	<i>Amount</i>
General Fund				
	7/1/24 - 7/31/24	680-689	\$13,687.27	
	8/1/24 - 8/31/24	690-699	71,826.30	
	9/1/24 - 9/30/24	700-714	59,585.95	
			TOTAL	\$145,099.52
Capital Reserve				
	9/1/24 - 9/30/24	9-10	\$20,949.98	
			TOTAL	\$20,949.98
Autopayments				
	07/03/24	JEA	\$1,426.89	
	07/08/24	FPL	2,648.57	
	08/02/24	JEA	1,232.04	
	08/07/24	FPL	2,685.69	
	08/27/24	IRS TAX PAYMENT	91.80	
	09/04/24	JEA	1,363.39	
	09/08/24	FPL	2,655.58	
			TOTAL	\$12,103.96
			TOTAL CHECK REGISTER	\$178,153.46

* Fedex Invoices available upon request

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/08/24	00031	7/25/24	7417097	202407	310	51300	32300			*	929.35		
			FY24 TRUSTEE FEE SE2017										
		7/25/24	7417097	202407	300	15500	10000			*	2,788.03		
			FY25 TRUSTEE FEE SE2017										
								US BANK				3,717.38	000695
8/21/24	00117	7/10/24	14297	202407	320	57200	46000			*	1,453.00		
			BACKFLOW TEST & MAINT										
								BOB'S BACKFLOW & PLUMBING				1,453.00	000696
8/21/24	00014	8/01/24	284	202408	320	57200	34100			*	1,092.67		
			AUG FACILITY MANAGEMENT										
								GOVERNMENTAL MANAGEMENT SERVICES				1,092.67	000697
8/21/24	00111	8/13/24	08132024	202408	300	58100	10000			*	57,776.00		
			FY24 CAPITL RESERVE TRANS										
								HERON ISLES CDD				57,776.00	000698
8/21/24	00132	8/01/24	35	202408	320	57200	46600			*	613.00		
			BIWEEKLY ROUTINE CLEANING										
								MAGIC TOUCH COMMERCIAL CLEANING CO				613.00	000699
9/09/24	00040	8/27/24	24834	202408	300	15500	10000			*	17,655.00		
			FY25 INSURANCE RENEWAL										
								EGIS INSURANCE ADVISORS, LLC				17,655.00	000700
9/09/24	00014	8/16/24	286	202407	320	57200	49700			*	529.74		
			JUL FACIL MAINT&SUPPLIES										
		9/01/24	288	202409	310	51300	34000			*	4,423.67		
			SEP MANAGEMENT FEES										
		9/01/24	288	202409	310	51300	35110			*	106.00		
			SEP WEBSITE ADMIN										
		9/01/24	288	202409	310	51300	35100			*	159.00		
			SEP INFO TECH										
		9/01/24	288	202409	310	51300	31300			*	132.50		
			SEP DISSEM AGENT SERVICES										
		9/01/24	288	202409	310	51300	51000			*	.51		
			OFFICE SUPPLIES										
		9/01/24	288	202409	310	51300	42000			*	34.08		
			POSTAGE										
		9/01/24	288	202409	310	51300	42500			*	48.45		
			COPIES										
								GOVERNMENTAL MANAGEMENT SERVICES				5,433.95	000701
9/09/24	00146	9/01/24	410417	202409	320	57200	34500			*	100.00		
			SECURITY VIDEO - SEP24										
								HI-TECH SYSTEM ASSOCIATES INC				100.00	000702
								HIC -HERON ISLES - BPEREGRINO					

*** CHECK DATES 07/01/2024 - 09/30/2024 ***
HERON ISLES CDD - GENERAL FUND
BANK B HERON ISLES - GF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/09/24	00142	8/29/24 24-00154	202408 310-51300-48000	NTC OF FY25 MEETINGS	*	86.00	
				JACKSONVILLE DAILY RECORD C/O			86.00 000703
9/09/24	00141	8/20/24 10155	202407 310-51300-31500	JUL GENERAL COUNSEL	*	340.00	
				KILINSKI VAN WYK PLLC			340.00 000704
9/09/24	00110	8/30/24 3604	202408 310-51300-31100	BI-ANNUAL STORMWATER INSP	*	2,450.00	
				YURO AND ASSOCIATES, LLC.			2,450.00 000705
9/18/24	00139	9/01/24 9037587	202409 320-57200-46200	SEP LANDSCAPE MAINTENANCE	*	7,278.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			7,278.00 000706
9/18/24	00139	9/11/24 9067330	202409 320-57200-46250	EAST PUMP STATION	*	2,615.00	
		9/11/24 9067330	202409 320-57200-46250	WEST PUMP STATION	*	3,485.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			6,100.00 000707
9/18/24	00014	9/01/24 289	202409 320-57200-34100	SEP FACILITY MANAGEMENT	*	1,092.67	
				GOVERNMENTAL MANAGEMENT SERVICES			1,092.67 000708
9/18/24	00141	9/11/24 10412	202408 310-51300-31500	AUG GENERAL COUNSEL	*	3,083.00	
				KILINSKI VAN WYK PLLC			3,083.00 000709
9/18/24	00132	9/11/24 36	202409 320-57200-46600	SEP BIWEEKLY CLEANING	*	613.00	
				MAGIC TOUCH COMMERCIAL CLEANING CO			613.00 000710
9/27/24	00139	7/01/24 8958910	202407 320-57200-46200	JUL LANDSCAPE MAINTENANCE	*	7,278.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			7,278.00 000711
9/27/24	00139	8/01/24 8998154	202408 320-57200-46200	AUG LANDSCAPE MAINTENANCE	*	7,278.00	
				BRIGHTVIEW LANDSCAPE SERVICES, INC.			7,278.00 000712
9/27/24	00146	7/11/24 407793	202407 320-57200-34500	SECURITY - JUL24	*	73.33	
				HI-TECH SYSTEM ASSOCIATES INC			73.33 000713

HIC -HERON ISLES - BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/27/24	00110	9/19/24 3613	202408 310-51300-31100	AUG ENGINEERING SERVICES	*	725.00	
YURO AND ASSOCIATES, LLC.							725.00 000714

TOTAL FOR BANK B						145,099.52	
TOTAL FOR REGISTER						145,099.52	



INVOICE

Sold To: 24245977
Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 8971368
Invoice Date: 6/25/2024
Sales Order: 8429816
Cust PO #:

Project Name: Heron Isles - Irrigation inspection repair proposal
Project Description: Heron Isles - Irrigation inspection repair proposal

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD	1.000	EA	336.32	336.32
	Irrigation repairs				
	Contoller #5	1.000	EA	340.00	340.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 7/2/2024 Acct. # 1-320-57200-46250			Total Invoice Amount Taxable Amount Tax Amount Balance Due	676.32 676.32

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

Payment Stub

Customer Account #: 24245977
Invoice #: 8971368
Invoice Date: 6/25/2024

Amount Due: \$ 676.32

Thank you for allowing us to serve you

Please reference the invoice # on your
check and make payable to

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374-0655

Proposal for Extra Work at Heron Isles CDD

Property Name	Heron Isles CDD	Contact	Daniel Laughlin
Property Address	96005 Starlight Ln Yulee, FL 32097	To	Heron Isles CDD
		Billing Address	9655 Florida Mining Blvd Bldg 300 Ste305 Jacksonville, FL 32257

Project Name Heron Isles - Irrigation inspection repair proposal

Project Description Heron Isles - Irrigation inspection repair proposal

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
Irrigation repairs				Subtotal
				\$336.32
2.00	EACH	6" Spray head	\$41.66	\$83.32
3.00	EACH	Rotor	\$51.00	\$153.00
10.00	EACH	Nozzle	\$10.00	\$100.00
Contoller #5				Subtotal
				\$340.00
4.00	HOUR	Tech labor to investigate Zone 8 & 10 that have low pressure	\$85.00	\$340.00

For internal use only

SO# 8429816
JOB# 346108392
Service Line 150

Total Price \$676.32

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force.** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits.** Contractor shall maintain a Landscape Contractor's license if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes.** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance.** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability.** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. **Any illegal trespass, claims and/or damages** resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors.** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services.** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.
10. **Access to Jobsite.** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms.** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing.
12. **Termination.** This Work Order may be terminated by the either party with or without cause upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment.** The Customer and the Contractor respectively bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer.** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means at or about the time this proposal was prepared. The price quoted in this proposal for the work described is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation.** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal.** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible for damage done to underground utilities such as but not limited to cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability.** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.

Customer

Signature Title Property Manager

Daniel Laughlin June 11, 2024
Printed Name Date

BrightView Landscape Services, Inc. "Contractor"

Branch Manager, Senior

Signature Title
Rodney Y. Hicks June 11, 2024

Printed Name Date

Job #: 346108392

SO #: 8429816 Proposed Price: \$676.32

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Fax: 904-692-1193

Invoice Number: 84625
Invoice Date: Jun 30, 2024
Page: 1

Bill To:
Heron Isles CDD 475 West Town Place Suite 144- World Golf Village St. Augustine, FL 32092

Ship to:
Heron Isles CDD 475 West Town Place Suite 144- World Golf Village St. Augustine, FL 32092

Customer ID	Customer PO	Payment Terms	
Heron02	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver	6/10/24	7/30/24

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed June 10, 2024	733.60	733.60
		Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 7/2/2024 Acct. # 1-320-57200-46500 Jun Lake Management		
		Subtotal		733.60
		Sales Tax		
		Freight		
		Total Invoice Amount		733.60
		Payment/Credit Applied		
		TOTAL		733.60

Check/Credit Memo No:

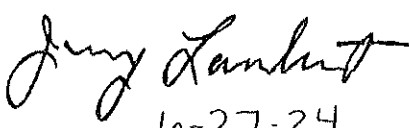
Overdue invoices are subject to finance charges.

Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 280
Invoice Date: 6/24/24
Due Date: 6/24/24
Case:
P.O. Number:

Bill To:
Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Maintenance May 1 - May 31, 2024		125.40	125.40
Maintenance Supplies		10.29	10.29
<div>Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 6.26.2024 Acct. # 1-320-57200-49700</div> <div>MAY Facil Maint & Suppy</div> <div> 6-27-24</div>			

Total \$135.69

Payments/Credits \$0.00

Balance Due \$135.69

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MAY 2024

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/1/24	2	C.D.	Removed camera sign from outside bathroom, secured message board to wall with tapcons, remount camera sign
5/24/24	1	C.D.	Inspected dead tree with Bright View Foreman, tree is in wetlands and covered in vines, the tree is still alive and healthy with minimal green foliage
TOTAL	<u>3</u>		
MILES	<u>12</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

Period Ending 6/05/24

HERON ISLES

SUPPLIES

4/23/24

Door King Control Access

PRICE

EMPLOYEE

10.29

C.D.

TOTAL

\$10.29

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 281**Invoice Date:** 7/1/24**Due Date:** 7/1/24**Case:****P.O. Number:****Bill To:**

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description		Hours/Qty	Rate	Amount
Management Fees -July 2024	0013105130034000		4,423.67	4,423.67
Website Administration -July 2024	0013105130035110		106.00	106.00
Information Technology -July 2024	0013105130035100		159.00	159.00
Dissemination Agent Services - July 2024	0013105130031300		132.50	132.50
Office Supplies	0013105130031300		0.09	0.09
Postage	0013105130051000		1.92	1.92
Copies	0013105130042000		1.95	1.95
Telephone	0013105130042500		17.84	17.84
	0013105130041000			
Total				\$4,842.97
Payments/Credits				\$0.00
Balance Due				\$4,842.97



KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

Heron Isles CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

INVOICE

Invoice # 9582
Date: 06/23/2024
Due On: 07/23/2024

HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	05/09/2024	Review and analyze draft agenda and note revisions or additions as needed	0.30	\$280.00	\$84.00
Service	MGH	05/09/2024	Prepare budget approval resolution options.	0.50	\$280.00	\$140.00
Service	MGH	05/09/2024	Prepare form of letter to homeowners regarding easement encroachments for Board consideration at upcoming meeting	0.80	\$280.00	\$224.00
Service	LG	05/11/2024	Review draft agenda; revise draft letter to homeowners regarding easement encroachments.	0.50	\$320.00	\$160.00
Service	MGH	05/13/2024	Further prepare budget approval resolution options and form of letter to residents regarding easement encroachments for upcoming Board meeting agenda; correspond with District staff regarding same	0.30	\$280.00	\$84.00
Expense	KB	05/21/2024	Travel: Mileage MGH.	26.80	\$0.67	\$17.96
Expense	KB	05/21/2024	Travel: Meals MGH.	1.00	\$5.58	\$5.58
Service	MGH	05/21/2024	Prepare for, travel to and attend Board meeting,	1.90	\$280.00	\$532.00
Service	MGH	05/21/2024	Review and analyze agenda package and materials for Board consideration at upcoming meeting	1.30	\$280.00	\$364.00
Service	MGH	05/28/2024	Further prepare agreement for pond bank repair services with Aquagenix following Board approval of vendor and proposal	0.30	\$280.00	\$84.00
Service	LG	05/30/2024	Review and approve HOA requested	0.20	\$320.00	\$64.00

changes to cost-share agreement.						
Service	MGH	05/30/2024	Further prepare cost-share funding agreement with homeowners' association for security camera installation and maintenance costs, including incorporation of revisions from homeowners' association counsel	0.30	\$280.00	\$84.00
Non-billable entries						
Service	LG	05/21/2024	Prepare for and Attend Board meeting.	1.20	\$320.00	\$384.00
Total						\$1,843.54

Detailed Statement of Account

0013105130031500
May General Counsel

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
8178	01/14/2024	\$2,119.56	\$0.00	\$2,119.56

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9582	07/23/2024	\$1,843.54	\$0.00	\$1,843.54
Outstanding Balance				\$3,963.10
Total Amount Outstanding				\$3,963.10

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

INVOICE



Service Address

96139 Heron Isles
Parkway
Yulee, FL 32097

Bill To

Heron Isles CDD/
Riverside
Management
Services
9655 Florida Mining
Blvd., Building 300,
Suite 305
Jacksonville, Florida
32257
(904) 239-5305

Magic Touch Commercial Cleaning Company

82974 Thompson Lane
Fernandina Beach, FL 32034
Phone: (904) 335-7027
Email: magictouchcompany254@gmail.com
Web: www.magictouchcompany.com

Payment terms 15 Days
Invoice # 0000000032
Date 05/15/2024
Business / Tax # 83-3950208

Description

Total

Bi-weekly Routine Cleaning (Monday&Friday) Trash Pickup (Wednesday) \$613.00

Magic Touch Commercial Cleaning Co. offers top-notch commercial cleaning throughout the Duval and Nassau County area. We are insured. We believe that customer service is the key to our success. Magic Touch Commercial Cleaning Co. only hires the most qualified cleaning professionals to take care of your property. We require background checks and provide extensive training to each of our cleaners to ensure quality services are guaranteed.

Our routine cleaning includes, but not limited to:

- (2) Bathrooms (Sanitize and disinfect toilet, sink, bathroom mirrors, sweep/mop floors, fill all dispensers, wipe down baseboards, and interior side of doors)
- (2) Park trash cans (Empty trash cans and sanitize the tops)

In addition to our routine cleaning services, we offer:

- Window Care
- Floor Care
- Pressure Washing

Materials include in price

Approved
Chip Dellinger, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 4/30/2024
Acct. # 1-320-57200-46600

30 Day Notice Agreement

\$0.00

The parties agree either party may terminate this agreement, with or without cause, upon 30 days written notice to the other at the addresses found in this agreement.

Late Fee Agreement

\$50.00

****Net15.** Invoices are sent on the 15th of each month. Payment due on the 1st of the following month or 15 days after invoice is sent, whichever is later. If payment is not received within that 15 day period, a late fee of \$50 will be added to the total of the next invoice.******

Subtotal

\$663.00

Total

\$663.00

Notes:

May Services. Please note that a late fee has been applied due to payment received after the due date.

By signing this document, the customer agrees to the services and conditions outlined in this document.

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Invoice

11293

Invoice Date**3/15/2024****Bill To**

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isles CDD
96320 Starfish Dr
Yulee, FL 32097

Bob's Backflow & Plumbing Services**4640 Subchaser Ct., Ste 113****Jacksonville, FL 32244**

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number

Terms

Due Date

Net 30

4/14/2024

Serviced	Description	Quantity	Price Each	Amount
3/8/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	1	45.00	45.00
	Irrigation: 1" Watts 007M1 serial# Unknown - Failed			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			
	Approved Chip Dellinger, Operations Manager Riverside Management Services On behalf of Heron Isles CDD Date: 7/9/2024 Acct. # 1-320-572 46 BACK FLOW TEST Miscellaneous repairs and maintenance			

Total \$45.00**Payments/Credits** \$0.00**Balance Due** \$45.00

Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Invoice

12511

Invoice Date**4/25/2024****Bill To**

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isle Community Development
96259 Heron Isles Pkwy
Yulee, FL 32097

Bob's Backflow & Plumbing Services**4640 Subchaser Ct., Ste 113****Jacksonville, FL 32244**

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number**Terms****Due Date**

Net 30

5/25/2024

Serviced	Description	Quantity	Price Each	Amount
4/24/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	3	45.00	135.00
	Irrigation 3/4" Wilkins 350 Serial # A691470 - Failed 928 Chester Rd Apt IR01			
	Irrigation 2" Wilkins 007M2 Serial # A04440 - Failed 96259 Heron Isles Pkwy			
	Irrigation 1 1/2" Febco 850 Serial # H43223 - Failed 96572 Heron Isles Pkwy			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			
	Approved Chip Dellinger, Operations Manager Riverside Management Services On behalf of Heron Isles CDD Date: 7/9/2024 Acct. # 1-320-572 46 Miscellaneous repairs and maintenance			

Total \$135.00**Payments/Credits** \$0.00**Balance Due** \$135.00

Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

12845

5/8/2024

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Heron Isles CDD
96416 Heron Isles Pky
Yulee, FL 32097

Fax # (904) 292-4403

P.O. Number	Terms	Due Date
	Net 30	6/7/2024

Serviced	Description	Quantity	Price Each	Amount
4/24/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	1	45.00	45.00
	Irrigation: 1-1/2" Watts 007M1 serial# Unknown - Failed			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			

Total	\$45.00
Payments/Credits	\$0.00
Balance Due	\$45.00

BrightView

Landscape Services

INVOICE

Sold To: 24245977
Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 8988161
Invoice Date: 7/11/2024
Sales Order: 8451305
Cust PO #:

Project Name: Heron Isles: Replace 5hp Control Box and Pressure Gauges

Project Description: Heron Isles: Replace 5hp Control Box and Pressure Gauges

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD Replace 5hp Deluxe Control Box and Pressure Gauges - Parts a	1.000	LS	2250.00	2,250.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 7/16/2024 Acct. # 1-320-57200-46250			Total Invoice Amount Taxable Amount Tax Amount Balance Due	2,250.00 2,250.00

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

Payment Stub

Customer Account #: 24245977
Invoice #: 8988161
Invoice Date: 7/11/2024

Amount Due: \$ 2,250.00

Thank you for allowing us to serve you

Please reference the invoice # on your
check and make payable to

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374-0655



Proposal for Extra Work at Heron Isles CDD

Property Name	Heron Isles CDD	Contact	Daniel Laughlin
Property Address	96005 Starlight Ln Yulee, FL 32097	To	Heron Isles CDD
		Billing Address	9655 Florida Mining Blvd Bldg 300 Ste305 Jacksonville, FL 32257

Project Name Heron Isles: Replace 5hp Control Box and Pressure Gauges

Project Description Heron Isles: Replace 5hp Control Box and Pressure Gauges

Scope of Work

QTY	UoM/Size	Material/Description
1.00	LUMP SUM	Replace 5hp Deluxe Control Box and Pressure Gauges - Parts and Labor

For internal use only

SO# 8451305
JOB# 346108392
Service Line 150

Total Price \$2,250.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified and shall be legally authorized to work in the U.S.
3. **License and Permits** Contractor shall maintain a Landscape Contractor's license if required by State or local law and will comply with all other license requirements of the City, State and Federal Governments as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes** Contractor agrees to pay all applicable taxes including sales or General Excise Tax (GET), where applicable.
5. **Insurance** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing.
12. **Termination** This Work Order may be terminated by the other party with or without cause upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment** The Customer and the Contractor respectively bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign the Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

- 1a. **Tree & Stump Removal** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to: concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to: cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability** Requests for crown thinning in excess of twenty five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.

Customer:

	Property Manager
Signature _____	Title _____
Daniel Laughlin	July 02, 2024
Printed Name _____	Date _____

BrightView Landscape Services, Inc. "Contractor"

	Account Manager - Exterior
Signature _____	Title _____
Royce Peaden	July 02, 2024
Printed Name _____	Date _____

Job #: 346108392

SO #: 8451305

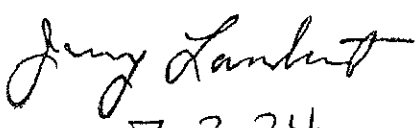
Proposed Price: \$2,250.00

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 282**Invoice Date:** 7/1/24**Due Date:** 7/1/24**Case:****P.O. Number:****Bill To:**

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Management- Heron Isles - July 2024		1,092.67	1,092.67
0013205720034100			
 7-3-24			

Total	\$1,092.67
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Payments/Credits	\$0.00
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Balance Due	\$1,092.67
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KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

Heron Isles CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

0013105130031500
JUN GENERAL COUNSEL

INVOICE

Invoice # 9956
Date: 07/14/2024
Due On: 08/13/2024

HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	RVW	06/03/2024	Research format for Goals and Objectives and confer with staff.	0.10	\$365.00	\$36.50
Service	MGH	06/03/2024	Further prepare agreement for pond bank repair services with Aquagenix.	0.40	\$280.00	\$112.00
Service	RVW	06/04/2024	Draft Goals and Objectives samples for district review.	0.10	\$365.00	\$36.50
Service	MGH	06/05/2024	Correspond with District Manager regarding pond bank repair services agreement with Aquagenix.	0.10	\$280.00	\$28.00
Service	MGH	06/05/2024	Review and analyze draft meeting minutes of the May 21, 2024 Board meeting; note revisions and follow-up items as needed.	0.30	\$280.00	\$84.00
Service	LG	06/10/2024	Confer with Laughlin regarding access easement.	0.20	\$320.00	\$64.00
Service	LG	06/10/2024	Prepare temporary access agreement for pond bank project.	0.70	\$320.00	\$224.00
Service	LG	06/18/2024	Prepare letter to homeowners regarding removal of fence encroachments.	0.70	\$320.00	\$224.00
Service	CD	06/20/2024	Confer with Attorney Lauren Gentry; Finalize letters to Librizzi and Murphy.	0.40	\$175.00	\$70.00
Service	LG	06/20/2024	Prepare memorandum regarding special district performance measures.	0.20	\$320.00	\$64.00
Expense	KB	06/20/2024	UPS: Shipping fees for shipping letters to homeowners regarding removal of fence encroachments.	1.00	\$57.98	\$57.98

Service	MGH	06/27/2024	Analyze Nassau County Supervisor of Elections records to confirm status of and candidates for open seats for November 2024 General Election; identify follow-up items needed now and upon election.	0.20	\$280.00	\$56.00
Non-billable entries						
Service	LG	06/17/2024	Confer with Laughlin regarding easement access for pond project.	0.20	\$320.00	\$64.00
Service	LG	06/20/2024	Verify location of drainage easement; finalize letters to addresses with encroachments.	0.70	\$320.00	\$224.00
Total						\$1,056.98

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
8178	01/14/2024	\$2,119.56	\$0.00	\$2,119.56

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9956	08/13/2024	\$1,056.98	\$0.00	\$1,056.98
Outstanding Balance				\$3,176.54
Total Amount Outstanding				\$3,176.54

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.



Civil Engineering
Land Surveying & Mapping
Permitting
ADA Consulting

Invoice

Date	Invoice #
7/16/24	3576

Bill To	
Heron Isles - CDD Attn: Daniel Laughlin Governmental Management Services	
P.O. No	

Yuro & Asssoc. - Job No.
Y19-707

Item	Date	Description	Hours	Rate	Amount
		JUNE - ENGINEERING EFFORTS			
CDD Heron ...	6/7/24	coordinate with contractor	0.5	145.00	72.50
CDD Heron ...	6/11/24	staff & contractor coordination	0.5	145.00	72.50
CDD Heron ...	6/14/24	staff & contractor coordination	0.5	145.00	72.50
		0013105130031100			
			Total		\$217.50

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Invoice

11293

Invoice Date**3/15/2024****Bill To**

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isles CDD
96320 Starfish Dr
Yulee, FL 32097

Bob's Backflow & Plumbing Services**4640 Subchaser Ct., Ste 113****Jacksonville, FL 32244**

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number

Terms

Due Date

Net 30

4/14/2024

Serviced	Description	Quantity	Price Each	Amount
3/8/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	1	45.00	45.00
	Irrigation: 1" Watts 007M1 serial# Unknown - Failed			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			
	Approved Chip Dellinger, Operations Manager Riverside Management Services On behalf of Heron Isles CDD Date: 7/9/2024 Acct. # 1-320-572 46 BACK FLOW TEST Miscellaneous repairs and maintenance			

Total \$45.00**Payments/Credits** \$0.00**Balance Due** \$45.00

Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Invoice

12511

Invoice Date**4/25/2024****Bill To**

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isle Community Development
96259 Heron Isles Pkwy
Yulee, FL 32097

Bob's Backflow & Plumbing Services**4640 Subchaser Ct., Ste 113****Jacksonville, FL 32244**

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number**Terms****Due Date**

Net 30

5/25/2024

Serviced	Description	Quantity	Price Each	Amount
4/24/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	3	45.00	135.00
	Irrigation 3/4" Wilkins 350 Serial # A691470 - Failed 928 Chester Rd Apt IR01			
	Irrigation 2" Wilkins 007M2 Serial # A04440 - Failed 96259 Heron Isles Pkwy			
	Irrigation 1 1/2" Febco 850 Serial # H43223 - Failed 96572 Heron Isles Pkwy			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			
	Approved Chip Dellinger, Operations Manager Riverside Management Services On behalf of Heron Isles CDD Date: 7/9/2024 Acct. # 1-320-572 46 Miscellaneous repairs and maintenance			

Total \$135.00**Payments/Credits** \$0.00**Balance Due** \$135.00

Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

12845

Invoice Date

5/8/2024

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isles CDD
96416 Heron Isles Pky
Yulee, FL 32097

4640 Subchaser Ct., Ste 113

Jacksonville, FL 32244

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number	Terms	Due Date
	Net 30	6/7/2024

Serviced	Description	Quantity	Price Each	Amount
4/24/2024	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider	1	45.00	45.00
	Irrigation: 1-1/2" Watts 007M1 serial# Unknown - Failed			
	Proposal will follow for repairs needed to be in compliance with water utility provider.			

Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

Total	\$45.00
Payments/Credits	\$0.00
Balance Due	\$45.00

BrightView

Landscape Services

INVOICE

Sold To: 24245977
Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 8988161
Invoice Date: 7/11/2024
Sales Order: 8451305
Cust PO #:

Project Name: Heron Isles: Replace 5hp Control Box and Pressure Gauges

Project Description: Heron Isles: Replace 5hp Control Box and Pressure Gauges

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD Replace 5hp Deluxe Control Box and Pressure Gauges - Parts a	1.000	LS	2250.00	2,250.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 7/16/2024 Acct. # 1-320-57200-46250			Total Invoice Amount Taxable Amount Tax Amount Balance Due	2,250.00 2,250.00

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

Payment Stub

Customer Account #: 24245977
Invoice #: 8988161
Invoice Date: 7/11/2024

Amount Due: \$ 2,250.00

Thank you for allowing us to serve you

Please reference the invoice # on your
check and make payable to

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374-0655



Proposal for Extra Work at Heron Isles CDD

Property Name	Heron Isles CDD	Contact	Daniel Laughlin
Property Address	96005 Starlight Ln Yulee, FL 32097	To	Heron Isles CDD
		Billing Address	9655 Florida Mining Blvd Bldg 300 Ste305 Jacksonville, FL 32257

Project Name Heron Isles: Replace 5hp Control Box and Pressure Gauges

Project Description Heron Isles: Replace 5hp Control Box and Pressure Gauges

Scope of Work

QTY	UoM/Size	Material/Description
1.00	LUMP SUM	Replace 5hp Deluxe Control Box and Pressure Gauges - Parts and Labor

For internal use only

SO# 8451305
JOB# 346108392
Service Line 150

Total Price \$2,250.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified and shall be legally authorized to work in the U.S.
3. **License and Permits** Contractor shall maintain a Landscape Contractor's license if required by State or local law and will comply with all other license requirements of the City, State and Federal Governments as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes** Contractor agrees to pay all applicable taxes including sales or General Excise Tax (GET), where applicable.
5. **Insurance** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing.
12. **Termination** This Work Order may be terminated by the other party with or without cause upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment** The Customer and the Contractor respectively bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign the Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

- 1a. **Tree & Stump Removal** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to: concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to: cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability** Requests for crown thinning in excess of twenty five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.

Customer:

	Property Manager
Signature	Title
Daniel Laughlin	July 02, 2024
Printed Name	Date
BrightView Landscape Services, Inc. "Contractor"	
	Account Manager - Exterior
Signature	Title
Royce Peaden	July 02, 2024
Printed Name	Date

Job #:	346108392		
SO #:	8451305	Proposed Price:	\$2,250.00

Royce Peaden

From: Terry Glynn <tglynn@gmsnf.com>
Sent: Wednesday, July 3, 2024 12:41 PM
To: Greg Watson; Daniel Laughlin; Chip Dellinger; Royce Peaden; Rodney Hicks; Jennifer Mabus
Subject: Re: Heron Isles - pump repair
Attachments: Heron Isles Replace 5hp Control Box and Pressure Gauges SO 8451305.pdf

EXTERNAL E-MAIL

Good afternoon, Royce,
Thank you for reaching out.
After consulting with Daniel, please proceed ahead with the repair estimate below. Please get us a copy of the upgrade estimate for the east pump station for Chip. Also, please have the techs check the west pump station to make sure we are not going to experience the same failure.
Happy 4th of July
Terry Glynn
Tglynn@gmsnf.com
Sent from my iPhone

On Jul 3, 2024, at 12:02 PM, Terry Glynn <tglynn@gmsnf.com> wrote:

Sent from my iPhone

Begin forwarded message:

From: Royce Peaden <Royce.Peaden@brightview.com>
Date: July 2, 2024 at 4:47:21 PM EDT
To: Terry Glynn <tglynn@gmsnf.com>, cdellinger@gmsnf.com
Cc: Rodney Hicks <rodney.hicks@brightview.com>, Jennifer Mabus <Jennifer.Mabus@brightview.com>
Subject: Heron Isles - pump repair

Good afternoon,

Our pump tech was on site to diagnose the pump station. It looks like both the pressure gauge and the control box will need to be replaced. Attached is a proposal. With your approval we will schedule for replacement.

Thank you!

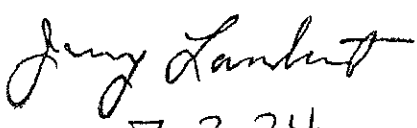
Royce

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 282**Invoice Date:** 7/1/24**Due Date:** 7/1/24**Case:****P.O. Number:****Bill To:**

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Management- Heron Isles - July 2024		1,092.67	1,092.67
0013205720034100			
 7-3-24			

Total	\$1,092.67
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Payments/Credits	\$0.00
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Balance Due	\$1,092.67
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KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

Heron Isles CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

0013105130031500
JUN GENERAL COUNSEL

INVOICE

Invoice # 9956
Date: 07/14/2024
Due On: 08/13/2024

HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	RVW	06/03/2024	Research format for Goals and Objectives and confer with staff.	0.10	\$365.00	\$36.50
Service	MGH	06/03/2024	Further prepare agreement for pond bank repair services with Aquagenix.	0.40	\$280.00	\$112.00
Service	RVW	06/04/2024	Draft Goals and Objectives samples for district review.	0.10	\$365.00	\$36.50
Service	MGH	06/05/2024	Correspond with District Manager regarding pond bank repair services agreement with Aquagenix.	0.10	\$280.00	\$28.00
Service	MGH	06/05/2024	Review and analyze draft meeting minutes of the May 21, 2024 Board meeting; note revisions and follow-up items as needed.	0.30	\$280.00	\$84.00
Service	LG	06/10/2024	Confer with Laughlin regarding access easement.	0.20	\$320.00	\$64.00
Service	LG	06/10/2024	Prepare temporary access agreement for pond bank project.	0.70	\$320.00	\$224.00
Service	LG	06/18/2024	Prepare letter to homeowners regarding removal of fence encroachments.	0.70	\$320.00	\$224.00
Service	CD	06/20/2024	Confer with Attorney Lauren Gentry; Finalize letters to Librizzi and Murphy.	0.40	\$175.00	\$70.00
Service	LG	06/20/2024	Prepare memorandum regarding special district performance measures.	0.20	\$320.00	\$64.00
Expense	KB	06/20/2024	UPS: Shipping fees for shipping letters to homeowners regarding removal of fence encroachments.	1.00	\$57.98	\$57.98

Service	MGH	06/27/2024	Analyze Nassau County Supervisor of Elections records to confirm status of and candidates for open seats for November 2024 General Election; identify follow-up items needed now and upon election.	0.20	\$280.00	\$56.00
Non-billable entries						
Service	LG	06/17/2024	Confer with Laughlin regarding easement access for pond project.	0.20	\$320.00	\$64.00
Service	LG	06/20/2024	Verify location of drainage easement; finalize letters to addresses with encroachments.	0.70	\$320.00	\$224.00
					Total	\$1,056.98

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
8178	01/14/2024	\$2,119.56	\$0.00	\$2,119.56

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9956	08/13/2024	\$1,056.98	\$0.00	\$1,056.98
Outstanding Balance				\$3,176.54
Total Amount Outstanding				\$3,176.54

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.



Civil Engineering
Land Surveying & Mapping
Permitting
ADA Consulting

Invoice

Date	Invoice #
7/16/24	3576

Bill To	
Heron Isles - CDD Attn: Daniel Laughlin Governmental Management Services	
P.O. No	

Yuro & Asssoc. - Job No.
Y19-707

Item	Date	Description	Hours	Rate	Amount
		JUNE - ENGINEERING EFFORTS			
CDD Heron ...	6/7/24	coordinate with contractor	0.5	145.00	72.50
CDD Heron ...	6/11/24	staff & contractor coordination	0.5	145.00	72.50
CDD Heron ...	6/14/24	staff & contractor coordination	0.5	145.00	72.50
		0013105130031100			
Total					\$217.50

1001 Bradford Way
Kingston, TN 37763

Invoice #: 283
Invoice Date: 7/17/24
Due Date: 7/17/24
Case:
P.O. Number:

**Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092**

Description	Hours/Qty	Rate	Amount
Facility Maintenance June 1 - June 30, 2024		624.20	624.20
Maintenance Supplies		33.12	33.12
<p>Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 7/19/2024 Acct. # 1-320-57200-49700</p>			
		Total	\$657.32
		Payments/Credits	\$0.00
		Balance Due	\$657.32

Jimmy Lambert
7-22-24

**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF JUNE 2024**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
6/6/24	4	C.D.	Met with Greg to clean out and organize back storage room, cleaned out old electronics equipment, disposed of a truck load of garbage
6/13/24	4	C.D.	Met with Serve Pro to inspect bathroom mold situation, mold present in grout and throughout building, drove to Starfish and showed Greg problem tree in wetland area, drove community to inspect landscaping
6/20/24	2	C.D.	Met with Serve Pro and AC contractor, inspected attic, went over options to AC building and mitigate mold growth
6/27/24	3	C.D.	Met with Peacock Fixtures and went over landscaping lights along Heron Isles Parkway, made key copies for storage room for Hi-Tech and HOA, checked on security system install, delivered key to HOA president

TOTAL	<u>13</u>
MILES	<u>276</u>

*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 7/05/24

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HERON ISLES	5/23/24	Door King Control Access	10.29	C.D.
	6/26/24	Keys for Storage Room (5)	22.83	C.D.
		TOTAL	<u><u>\$33.12</u></u>	



Tallahassee, FL 32308
2498 Centerville Rd.

Bill to:

Heron Isles
96005 Starlight Ln
Yulee, FL 32097

[Click Here to Pay Online!](#)

Invoice

Invoice #: 408817
Invoice Date: 08/01/2024
Completed: 08/01/2024
Terms: Due on Aging Date
Bid#:

96005 Starlight Ln

HiTechFlorida.com

Description	Qty	Rate	Amount
3-11885-CCTV-1 - CCTV System - Heron Isles - 96119 Heron Isles Parkway, Yulee, FL			
Hi-Tech Commercial Access 1	1.00	\$20.00	20.00
Add-on Access 1	1.00	\$15.00	15.00
Hi-Tech Commercial Video 8	1.00	\$40.00	40.00
HT OVRC Net Pro	1.00	\$25.00	25.00
Sales Tax			7.00

0013205720034500

Tech Resolution Note:

Thank you for choosing Hi-Tech!

To review or pay your account online, please visit our online bill payment portal at [Hi-Tech Customer Portal](#). You will need your customer number and billing zip code to create a new login.

Support@hitechflorida.com
Office: 850-385-7649

Total	\$107.00
Payments	\$0.00
Balance Due	\$107.00

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

July 25, 2024

Date

Attn: Courtney Hogge
GMS, LLC
475 West Town Place, Ste 114
Saint Augustine FL 32092

Serial #	24-00130N	PO/File #		\$104.00
				Payment Due
Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2025 Budget; and Notice of Regular Board of Supervisors' Meeting				\$104.00
Heron Isles Community Development District				Publication Fee
Case Number				Amount Paid
Publication Dates	7/25, 8/1			
County	Nassau			

***Payment is due before
the Proof of Publication
is released.***

Payment Due Upon Receipt
For your convenience, you
may remit payment online at
[www.jaxdailyrecord.com/
send-payment](http://www.jaxdailyrecord.com/send-payment).

If your payment is being
mailed, please reference
Serial # 24-00130N on your
check or remittance advice.

0013105130048000

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

Please read copy of this advertisement and advise us of any necessary corrections before further publications.

**HERON ISLES COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEAR-
ING TO CONSIDER THE
ADOPTION OF THE FIS-
CAL YEAR 2025 BUDGET;
AND NOTICE OF REGULAR
BOARD OF SUPERVISORS'
MEETING.**

The Board of Supervisors ("Board") of the Heron Isles Community Development District ("District") will hold a public hearing on August 20, 2024 at 5:00 p.m. at Florida State College at Jacksonville, Nassau Center, 76346 William Burgess Boulevard, Yulee, Florida 32097, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Fiscal Year 2025"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (904) 940-5850 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://heronislesodd.com/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jul. 25, Aug. 1 00 (24-00130N)

INVOICE



0013205720046600
Biweekly Routine Cleaning

Service Address

96139 Heron Isles
Parkway
Yulee, FL 32097

Bill To

Heron Isles CDD/
Riverside
Management
Services
9655 Florida Mining
Blvd., Building 300,
Suite 305
Jacksonville, Florida
32257
(904) 239-5305

Magic Touch Commercial Cleaning Company

82974 Thompson Lane
Fernandina Beach, FL 32034
Phone: (904) 335-7027
Email: magictouchcompany254@gmail.com
Web: www.magictouchcompany.com

Payment terms 15 Days
Invoice # 0000000033
Date 06/15/2024
Business / Tax # 83-3950208

Description

Total

Bi-weekly Routine Cleaning (Monday&Friday) Trash Pickup (Wednesday)	\$613.00
---	----------

Magic Touch Commercial Cleaning Co. offers top-notch commercial cleaning throughout the Duval and Nassau County area. We are insured. We believe that customer service is the key to our success. Magic Touch Commercial Cleaning Co. only hires the most qualified cleaning professionals to take care of your property. We require background checks and provide extensive training to each of our cleaners to ensure quality services are guaranteed.

Our routine cleaning includes, but not limited to:

- (2) Bathrooms (Sanitize and disinfect toilet, sink, bathroom mirrors, sweep/mop floors, fill all dispensers, wipe down baseboards, and interior side of doors)
- (2) Park trash cans (Empty trash cans and sanitize the tops)

In addition to our routine cleaning services, we offer:

- Window Care
- Floor Care
- Pressure Washing

****Materials include in price****

30 Day Notice Agreement**\$0.00**

The parties agree either party may terminate this agreement, with or without cause, upon 30 days written notice to the other at the addresses found in this agreement.

Late Fee Agreement**\$50.00**

****Net15.** Invoices are sent on the 15th of each month. Payment due on the 1st of the following month or 15 days after invoice is sent, whichever is later. If payment is not received within that 15 day period, a late fee of \$50 will be added to the total of the next invoice.**

Subtotal	\$663.00
-----------------	-----------------

Total	\$663.00
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Notes:

June Services. Please note that a late fee has been applied due to May payment not received by June 3rd 2024.

By signing this document, the customer agrees to the services and conditions outlined in this document.

INVOICE



0013205720046600
Biweekly Routine Cleaning

Service Address

96139 Heron Isles
Parkway
Yulee, FL 32097

Bill To

Heron Isles CDD/
Riverside
Management
Services
9655 Florida Mining
Blvd., Building 300,
Suite 305
Jacksonville, Florida
32257
(904) 239-5305

Magic Touch Commercial Cleaning Company

82974 Thompson Lane
Fernandina Beach, FL 32034
Phone: (904) 335-7027
Email: magictouchcompany254@gmail.com
Web: www.magictouchcompany.com

Payment terms 15 Days
Invoice # 0000000034
Date 07/15/2024
Business / Tax # 83-3950208

Description

Total

Bi-weekly Routine Cleaning (Monday&Friday) Trash Pickup (Wednesday)	\$613.00
---	----------

Magic Touch Commercial Cleaning Co. offers top-notch commercial cleaning throughout the Duval and Nassau County area. We are insured. We believe that customer service is the key to our success. Magic Touch Commercial Cleaning Co. only hires the most qualified cleaning professionals to take care of your property. We require background checks and provide extensive training to each of our cleaners to ensure quality services are guaranteed.

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30 Day Notice Agreement	\$0.00
-------------------------	--------

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--------------------	---------

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Subtotal	\$663.00
-----------------	----------

Total	\$663.00
--------------	-----------------

Notes:

July Services. Please note that a late fee has been applied due to June payment not received by July 3rd 2024.

By signing this document, the customer agrees to the services and conditions outlined in this document.



Nader's Pest Raiders
542347 US-1
Callahan, FL 32011
904-800-7546

Service Inspection Report

ORDER #: 56256737

WORK DATE: 07/23/2024

BILL-TO 826100

Riverside Management
Cheryl Graham
475 W Town Pl Ste 114
St Augustine, FL 32092-3649
Email: Cdellinger@gmsnf.com

Phone: 904-813-4393
Alt. Phone: 000-000-0000

LOCATION 826100

Heron Isles
Cheryl Graham
96139 Heron Isles Parkway
Yulee, FL 32097
Email: Cdellinger@gmsnf.com

Phone: 904-813-4393
Alt. Phone: 000-000-0000

Time In: 07/23/2024 11:03:23 AM
Time Out: 07/23/2024 11:20:11 AM

Customer Signature

Customer is unavailable to sign
Technician Signature

Kevin Marshall
License #:

Purchase Order	Terms	Service Description	Quantity	Amount
None	COD	Sentronic Guarantee/Coverage	1.00	
Approved				Subtotal 0.00
Chip Dellinger, Operations Manager				Tax 0.00
Governmental Management Services				Total 0.00
On behalf of Heron Isles CDD				Prior Balance: 257.00
Date: 8/2/2024				Total Due: 257.00
Acct. # 1-320-57200-34800				

GENERAL COMMENTS / INSTRUCTIONS

Approved to service any time per Chip D
No termites found, have a great day!

Exterior Inspected

Will need to reschedule Interior

INACCESSIBLE AREAS: The following areas were inaccessible for viewing and sounding; therefore, no report can be made in regard to the presence or absence of infestation/damage: Behind furniture and stacked items.

RENEWAL SERVICE: Inspection Only. No products or materials applied during this service.

PLEASE NOTE: CUSTOMER MUST NOTIFY ARROW IN WRITING OF ANY ADDITIONS OR MODIFICATIONS TO STRUCTURE.

PAYMENT: When a check is provided as payment, the Customer agrees that the COMPANY is authorized to use check information to make a one-time electronic funds transfer from Customer's account or to process the payment as a check transaction. For inquiries, please call 1-888-GO-ARROW.

CONDITIONS / OBSERVATIONS	Reported	Severity	Responsibility	Reviewed
None Noted.				

PRODUCTS APPLICATION SUMMARY

None Noted.

DEVICE INSPECTION SUMMARY

sentronic pest control



Nader's Pest Raiders
542347 US-1
Callahan, FL 32011
904-800-7546

Service Inspection Report

ORDER #: 56256737

WORK DATE: 07/23/2024

AREA COMMENTS

None Noted.

DEVICE INSPECTION EXCEPTIONS

None Noted.

INSPECTION DETAIL

None Noted.

PRODUCTS APPLIED

None Noted.



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:

7417097

Invoice Date:
Direct Inquiries To:
Phone:

07/25/2024
Schuhle, Scott A
(954)-938-2476

Heron Isles CDD
ATTN District Manager
475 West Town Place Suite 114
St Augustine, FL 32092
United States

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT CAPITAL IMPROVEMENT REVENUE AND
REFUNDING BONDS,
SERIES 2017A-1 (SENIOR LIEN) AND 2017A-2 (SUBORDINATE LIEN)

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE**\$3,717.38**

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE AND REFUNDING
BONDS,
SERIES 2017A-1 (SENIOR LIEN) AND 2017A-2
(SUBORDINATE LIEN)

Invoice Number:	7417097
Current Due:	\$3,717.38
Direct Inquiries To: Phone:	Schuhle, Scott A (954)-938-2476

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7417097
Invoice Date: 07/25/2024

Direct Inquiries To: Schuhle, Scott A
Phone: (954)-938-2476

HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE AND REFUNDING
BONDS,
SERIES 2017A-1 (SENIOR LIEN) AND 2017A-2
(SUBORDINATE LIEN)

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,450.00	100.00%	\$3,450.00
Subtotal Administration Fees - In Advance 07/01/2024 - 06/30/2025				\$3,450.00
Incidental Expenses 07/01/2024 to 06/30/2025	3,450.00	0.0775		\$267.38
Subtotal Incidental Expenses				\$267.38
TOTAL AMOUNT DUE				\$3,717.38

0013105130032300 - fy24 trustee fee se2017 -
862.5

0013001550010000 - fy25 trustee fee se2017 -
2587.5



Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Invoice

14297

Invoice Date

7/10/2024

Bill To

Heron Isles CDD
c/o GMS/Governmental Mgmt Svcs Inc
475 West Town Place Suite 114
St Augustine, FL 32092

Job Location

Heron Isle Community Development
96059 Heron Isles Pkwy
Yulee, FL 32097

Bob's Backflow & Plumbing Services**4640 Subchaser Ct., Ste 113****Jacksonville, FL 32244**

Phone # (904) 268-8009

Fax # (904) 292-4403

P.O. Number**Terms****Due Date**

Net 30

8/9/2024

Serviced	Description	Quantity	Price Each	Amount
7/8/2024	Water meter #:82505651 - Potable			
	Labor 2 Men to install an 1 1/2" backflow preventer, clean, flush, test, and certify	2.5	180.00	450.00
	1.5' Wilkins 975XL2 Serial# ACR3856	1	798.00	798.00
	Piping & Materials	1	70.00	70.00
	Insulation to protect the device against future freeze damage.	1	60.00	60.00
	Conbraco - .5' Pressure Relief Valve (Lead Free)	1	30.00	30.00
	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider - PASSED	1	45.00	45.00
	Device Subtotal			1,453.00
	Approved Chip Dellinger, Operations Manager Riverside Management Services On behalf of Heron Isles CDD Date: 8/9/2024 Acct. # 1-320-572 46 Miscellaneous repairs and maintenance Backflow Test & maint			

Total \$1,453.00**Payments/Credits** \$0.00**Balance Due** \$1,453.00

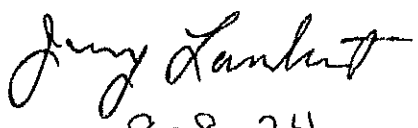
Thank you for your business. We appreciate your prompt payment.
Please make checks payable to Bob's Backflow and include your invoice number.

Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 284
Invoice Date: 8/1/24
Due Date: 8/1/24
Case:
P.O. Number:

Bill To:
Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Management- Heron Isles - August 2024		1,092.67	1,092.67
0013205720034100 Aug Facility Management			
 8-8-24			
Total			\$1,092.67
Payments/Credits			\$0.00
Balance Due			\$1,092.67

**Heron Isles
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Check Request

Date	Amount	Authorized By
August 13, 2024	\$57,776.00	Daniel Laughlin

Payable to:

Heron Isles CDD #111

Date Check Needed:

Budget Category:

ASAP	1.300.58100.10000
------	-------------------

Intended Use of Funds Requested:

FY24 Capital Reserve Transfer
(Attach supporting documentation for request.)

Heron Isles

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY 2023	Actual Thru 6/30/23	Projected Next 3 Months	Total Projected 9/30/23	Adopted Budget FY 2024
Revenues					
Capital Reserve Transfer In	\$47,289	\$0	\$47,289	\$47,289	\$57,776
Interest Income	\$0	\$70	\$27	\$97	\$50
Carry Forward Surplus	\$94,111	\$94,152	\$0	\$94,152	\$121,668
TOTAL REVENUES	\$141,400	\$94,222	\$47,316	\$141,538	\$179,494
Expenditures					
Capital Outlay	\$20,000	\$0	\$0	\$0	\$20,000
Repair & Maintenance	\$0	\$19,870	\$0	\$19,870	\$0
Other Current Charges	\$500	\$0	\$0	\$0	\$500
TOTAL EXPENDITURES	\$20,500	\$19,870	\$0	\$19,870	\$20,500
EXCESS REVENUES	\$120,900	\$74,352	\$47,316	\$121,668	\$158,994

INVOICE



Service Address

96139 Heron Isles
Parkway
Yulee, FL 32097

Bill To

Heron Isles CDD/
Riverside
Management
Services
9655 Florida Mining
Blvd., Building 300,
Suite 305
Jacksonville, Florida
32257
(904) 239-5305

Magic Touch Commercial Cleaning Company

82974 Thompson Lane
Fernandina Beach, FL 32034
Phone: (904) 335-7027
Email: magictouchcompany254@gmail.com
Web: www.magictouchcompany.com

Payment terms 30 Days
Invoice # 0000000035
Date 08/01/2024
Business / Tax # 83-3950208

Description

Total

Bi-weekly Routine Cleaning (Monday&Friday) Trash Pickup (Wednesday) \$613.00

Magic Touch Commercial Cleaning Co. offers top-notch commercial cleaning throughout the Duval and Nassau County area. We are insured. We believe that customer service is the key to our success. Magic Touch Commercial Cleaning Co. only hires the most qualified cleaning professionals to take care of your property. We require background checks and provide extensive training to each of our cleaners to ensure quality services are guaranteed.

Our routine cleaning includes, but not limited to:

- (2) Bathrooms (Sanitize and disinfect toilet, sink, bathroom mirrors, sweep/mop floors, fill all dispensers, wipe down baseboards, and interior side of doors)
- (2) Park trash cans (Empty trash cans and sanitize the tops)

In addition to our routine cleaning services, we offer:

- Window Care
- Floor Care
- Pressure Washing

****Materials include in price****

Approved
Chip Dellinger, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 8/9/2024
Acct. # 1-320-57200-46600
Biweekly Routine Cleaning

30 Day Notice Agreement

\$0.00

The parties agree either party may terminate this agreement, with or without cause, upon 30 days written notice to the other at the addresses found in this agreement.

Late Fee Agreement Net30

\$0.00

Net30. Invoices are sent on the 1st of each month. Payment due on the 30th of the month. If payment is not received within that 30 day period, a late fee of \$50 will be added to the total of the next invoice.

Subtotal	\$613.00
Total	\$613.00

Notes:

August Services. "Invoice issued on 08/09/2024, reflecting corrections as per our agreement."

By signing this document, the customer agrees to the services and conditions outlined in this document.



INVOICE

Customer	Heron Isles Community Development District
Acct #	285
Date	08/27/2024
Customer Service	Kristina Rudez
Page	1 of 1

Heron Isles Community Development District
c/o Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

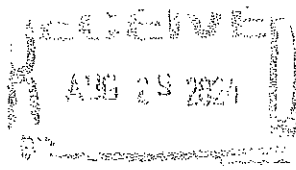
Payment Information	
Invoice Summary	\$ 17,655.00
Payment Amount	
Payment for:	Invoice#24834
100124141	

Thank You

Please detach and return with payment



Customer: Heron Isles Community Development District

Invoice	Effective	Transaction	Description	Amount
24834	10/01/2024	Renew policy	Policy #100124141 10/01/2024-10/01/2025 Florida Insurance Alliance Package - Renew policy Due Date: 8/27/2024 Code to Prepaid. 0013001550010000 FY25 Insurance Renewal 	17,655.00
				Total
				\$ 17,655.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors	(321)233-9939	Date
P.O. Box 748555		
Atlanta, GA 30374-8555	sclimer@egisadvisors.com	08/27/2024

Governmental Management Services, LLC


1001 Bradford Way
Kingsston, TN 37763

Invoice

Invoice #: 286
Invoice Date: 8/16/24
Due Date: 8/16/24
Case:
P.O. Number:

Bill To:

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Maintenance July 1 - July 31, 2024		475.60	475.60
Maintenance Supplies		54.14	54.14
<div>Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 8/20/2024 Acct. # 1-320-57200-49700 JUL Facil Maint&Supplies</div> <div> 8-23-24</div>			

Total	\$529.74
--------------	-----------------

Payments/Credits	\$0.00
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Balance Due	\$529.74
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HERON ISLES COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF JULY 2024

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
7/17/24	2	C.D.	Met with heating and air technician, did complete inspections and asked questions about options for moisture control
7/18/24	5	C.D.	Met with electric to inspect bathrooms for air conditioner/moisture options, met with tow truck driver from Bills Towing to get new sign installed, met with Sniders AC to go over options, discovered fan is not working inspected why there is a problem
7/24/24	1	C.D.	Met with Snider AC to inspect exhaust fan
7/31/24	2	C.D.	Had online meeting with Joe of High Tech to discuss data usage of new system to thirty day storage, adjusted recording quality on close cameras, set up recording relies for saved clips
TOTAL	<u>10</u>		
MILES	<u>168</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 8/05/24

DISTRICT

HERON ISLES

DATE

SUPPLIES

PRICE

EMPLOYEE

6/23/24 Door King Control Access
8/1/24 Wooster Paint Kit
8/1/24 No Smoking/Vaping Sign
8/1/24 Extreme Double Sided Tape

10.29 C.D.
28.73 C.D.
3.99 C.D.
11.13 C.D.

TOTAL \$54.14

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 288**Invoice Date:** 9/1/24**Due Date:** 9/1/24**Case:****P.O. Number:****Bill To:**

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description		Hours/Qty	Rate	Amount
Management Fees -September 2024	0013105130034000		4,423.67	4,423.67
Website Administration - September 2024	0013105130035110		106.00	106.00
Information Technology -September 2024	0013105130035100		159.00	159.00
Dissemination Agent Services - September 2024	0013105130035100		132.50	132.50
Office Supplies	0013105130031300		0.51	0.51
Postage	0013105130051000		34.08	34.08
Copies	0013105130042000		48.45	48.45
	0013105130042500			
			Total	\$4,904.21
			Payments/Credits	\$0.00
			Balance Due	\$4,904.21



Tallahassee, FL 32308
2498 Centerville Rd.

Bill to:

Heron Isles
96005 Starlight Ln
Yulee, FL 32097

[Click Here to Pay Online!](#)

Invoice

Invoice #: 410417
Invoice Date: 09/01/2024
Completed: 09/01/2024
Terms: Due on Aging Date
Bid#:

96005 Starlight Ln

HiTechFlorida.com

Description	Qty	Rate	Amount
3-11885-CCTV-1 - CCTV System - Heron Isles - 96119 Heron Isles Parkway, Yulee, FL			
Hi-Tech Commercial Access 1	1.00	\$20.00	20.00
Add-on Access 1	1.00	\$15.00	15.00
Hi-Tech Commercial Video 8	1.00	\$40.00	40.00
HT OVRC Net Pro	1.00	\$25.00	25.00
Sales Tax			0.00
0013205720034500 Security Video - Sep24			

Tech Resolution Note:

Thank you for choosing Hi-Tech!

To review or pay your account online, please visit our online bill payment portal at Hi-Tech Customer Portal. You will need your customer number and billing zip code to create a new login.

Support@hitechflorida.com
Office: 850-385-7649

Total	\$100.00
Payments	\$0.00
Balance Due	\$100.00

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

August 29, 2024

Date

Attn: Courtney Hogge
GMS, LLC
475 West Town Place, Ste 114
Saint Augustine FL 32092

Serial # 24-00154N	PO/File # _____	\$86.00
---------------------------	------------------------	----------------

Payment Due

Board of Supervisors Meeting Dates Fiscal Year 2024/2025

\$86.00

Publication Fee

Heron Isles Community Development District

Case Number _____

Amount Paid

Publication Dates 8/29

County Nassau

Payment Due Upon Receipt

For your convenience, you
may remit payment online at
[www.jaxdailyrecord.com/
send-payment](http://www.jaxdailyrecord.com/send-payment).

***Payment is due before
the Proof of Publication
is released.***

If your payment is being
mailed, please reference
Serial # 24-00154N on your
check or remittance advice.

0013105130048000

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

Please read copy of this advertisement and advise us of any necessary corrections before further publications.

**BOARD OF SUPERVISORS
MEETING DATES
HERON ISLES COMMUNITY
DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025**

The Board of Supervisors of the Heron Isles Community Development District will hold their regular meetings for the Fiscal Year 2024/2025 at Florida State College at Jacksonville, Nassau Center, 76346 William Burgess Boulevard, Yulee, Florida 32097, on the third Tuesday of the following months at 5:00 p.m., unless otherwise indicated as follows:

November 19, 2024

February 18, 2025

May 20, 2025

August 19, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

Aug. 29 00 (24-00154N)



KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

0013105130031500
Jul General Counsel

Heron Isles CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

INVOICE

Invoice # 10155
Date: 08/20/2024
Due On: 09/19/2024

HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LG	07/03/2024	Confer with Laughlin regarding easement access.	0.30	\$320.00	\$96.00
Service	LG	07/09/2024	Provide information regarding performance reporting.	0.10	\$320.00	\$32.00
Service	MGH	07/16/2024	Prepare published notice of budget hearing.	0.30	\$280.00	\$84.00
Service	LG	07/18/2024	Review and revise budget notice; send to Hogge for publication.	0.20	\$320.00	\$64.00
Service	LG	07/19/2024	Advise regarding security footage.	0.20	\$320.00	\$64.00
Total						\$340.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10155	09/19/2024	\$340.00	\$0.00	\$340.00
Outstanding Balance				\$340.00
Total Amount Outstanding				\$340.00

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.



Civil Engineering
Land Surveying & Mapping
Permitting
ADA Consulting

Invoice

Date	Invoice #
8/30/24	3604

Bill To:	
Heron Isles - CDD Attn: Daniel Laughlin Governmental Management Services	
P.O. Number	Work Order No.

Remit To:
<i>Yuro & Associates, LLC</i> 145 Hilden Road, Unit 108 Ponte Vedra, FL 32081

Yuro & Assoc. - Job No.
Y19-707

Comments	Contract Amount	Quantity	Previous Billed	Effort to Date	Amount Due
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT Bi-Annual Stormwater Inspection Report 0013105130031100 Bi-Annual Stormwater Insp	2,450.00				2,450.00
Total					\$2,450.00

145 Hilden Road, Unit 108 Ponte Vedra, FL 32081
(904) 342-5199 * myuro@mjyuro.com

BrightView

Landscape Services

INVOICE

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 9037587
Invoice Date: 9/1/2024
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For September Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 9.13.2024 Acct. # 1-320-57200-46250	7,278.00
Total invoice amount		7,278.00
Tax amount		
Balance due		7,278.00

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904-292-0716

Please detach stub and remit with your payment

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact autopay@brightview.com or your branch point of contact for more information on how to sign up on Auto Pay.

Payment Stub

Customer Account#: 24245977
Invoice #: 9037587
Invoice Date: 9/1/2024

Amount Due:	\$7,278.00
--------------------	-------------------

Thank you for allowing us to serve you

Please reference the invoice # on your check
and make payable to:

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374-0655



INVOICE

Sold To: 24245977
Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 9067330
Invoice Date: 9/11/2024
Sales Order: 8454626
Cust PO #:

Project Name: Heron Isles: Additional Pump Work
Project Description: Heron Isles: Additional Pump Work

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD				
	East Pump Station	1.000	EA	2615.00	2,615.00
	West Pump Station	1.000	EA	3485.00	3,485.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 9/13/2024 Acct. # 1-320-57200-46250				
				Total Invoice Amount	6,100.00
				Taxable Amount	
				Tax Amount	
				Balance Due	6,100.00

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

Payment Stub

Customer Account #: 24245977
Invoice #: 9067330
Invoice Date: 9/11/2024

Amount Due: \$ 6,100.00

Thank you for allowing us to serve you

Please reference the invoice # on your
check and make payable to

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374 0655



July 09, 2024

Page 1 of 2

Proposal for Extra Work at Heron Isles CDD

Property Name	Heron Isles CDD	Contact	Daniel Laughlin
Property Address	96005 Starlight Ln Yulee, FL 32097	To	Heron Isles CDD
		Billing Address	9655 Florida Mining Blvd Bldg 300 Ste305 Jacksonville, FL 32257

Project Name Heron Isles: Additional Pump Work

Project Description Heron Isles: Additional Pump Work

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
East Pump Station			Subtotal	\$2,615.00
1.00	LUMP SUM	Replace undersized regulator and Pressure Tank. New install will include parts and labor to upsize to a 2" regulator and a 220 gallon pressure tank	\$2,615.00	\$2,615.00
West Pump Station			Subtotal	\$3,485.00
1.00	LUMP SUM	Replace Deluxe Control Box due to aging start capacitor - Parts and labor	\$2,250.00	\$2,250.00
1.00	LUMP SUM	Replace undersized Pressure Tank with a 220 Gallon Tank	\$1,235.00	\$1,235.00

For internal use only

SO# 8454626
JOB# 346108392
Service Line 150

Total Price \$6,100.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within ninety (90) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise agreed to in writing.
12. **Termination:** This Work Order may be terminated by the other party with or without cause upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls is controlled by or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to, concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of viable tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible for damage done to underground utilities such as but not limited to cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.

Customer:

		Property Manager	
Signature	Title		
Daniel Leughlin			
Printed Name	Date	July 09, 2024	
		Account Manager, Senior	
Signature	Title		
Jennifer L. Mahus			
Printed Name	Date	July 09, 2024	

Job #: 348108392

SO #: 8454626 Proposed Price: \$6,100.00


Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 289
Invoice Date: 9/1/24
Due Date: 9/1/24
Case:
P.O. Number:

Bill To:

Heron Isles CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Management- Heron Isles - September 2024		1,092.67	1,092.67
 9-6-24			

Total \$1,092.67

Payments/Credits \$0.00

Balance Due \$1,092.67



KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

Heron Isles CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

INVOICE

Invoice # 10412
Date: 09/11/2024
Due On: 10/11/2024

HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	08/06/2024	Preliminary review of draft agenda for upcoming Board meeting to identify legal issues and supporting documents needed.	0.10	\$280.00	\$28.00
Service	LG	08/07/2024	Review draft agenda; prepare resolution declaring vacancy.	0.50	\$320.00	\$160.00
Service	MGH	08/08/2024	Prepare Fiscal Year 2025 budget appropriation resolution; prepare Fiscal Year 2025 annual assessment resolution; prepare resolution approving regular meeting schedule for Fiscal Year 2025.	0.90	\$280.00	\$252.00
Service	LG	08/09/2024	Review and revise meeting schedule resolution, appropriation resolution, and assessment resolution.	0.30	\$320.00	\$96.00
Service	LG	08/16/2024	Review agenda; Prepare for Board meeting.	0.30	\$320.00	\$96.00
Service	MGH	08/19/2024	Review and analyze agenda package and materials for Board consideration, including meeting minutes, financial statements, resolutions, Fiscal Year 2025 proposed budget, pond bank repair documents and agreement, staff reports, and related documentation and correspondence as needed.	1.30	\$280.00	\$364.00
Service	LG	08/20/2024	Travel to and attend Board meeting.	3.60	\$320.00	\$1,152.00
Expense	RB	08/20/2024	Travel: Hotel LG - Courtyard by Marriott Orange Park	1.00	\$27.00	\$27.00
Expense	RB	08/20/2024	Travel: Meals LG	1.00	\$5.50	\$5.50

Service	LG	08/22/2024	Prepare letter to homeowner regarding removal of fence.	0.70	\$320.00	\$224.00
Service	KB	08/23/2024	Prepare auditor letter response; transmit same.	0.40	\$175.00	\$70.00
Service	LG	08/23/2024	Respond to auditor inquiry; finalize letters to homeowners regarding fence removal.	0.50	\$320.00	\$160.00
Service	JK	08/23/2024	Prepare human trafficking affidavit and contract addendum to comply with new section 787.06, Florida Statutes.	0.10	\$325.00	\$32.50
Service	MGH	08/26/2024	Review and analyze correspondence and photographs of drainage issues reported by resident.	0.20	\$280.00	\$56.00
Service	LG	08/30/2024	Review draft audit and provide comments.	0.60	\$320.00	\$192.00
Service	MGH	08/30/2024	Prepare Additional Services Order with Brightview for additional pump work approved by the Board.	0.60	\$280.00	\$168.00

Non-billable entries

Service	MGH	08/09/2024	Further prepare, finalize and distribute appropriation resolution, assessment resolution, and meeting schedule resolution for agenda.	0.20	\$280.00	\$56.00
Service	MGH	08/21/2024	Review Board meeting recap and note follow-up items as needed.	0.10	\$280.00	\$28.00

Total \$3,083.00

Detailed Statement of Account**Other Invoices**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10155	09/19/2024	\$340.00	\$0.00	\$340.00

Invoice #10155 - paid on Sep 9th; check #704 - TL

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10412	10/11/2024	\$3,083.00	\$0.00	\$3,083.00
Outstanding Balance				\$3,423.00

Total Amount Outstanding \$3,423.00

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

INVOICE



Approved
Chip Dellinger, Operations Manager
Governmental Management Services
On behalf of Heron Isles CDD
Date: 9/13/2024
Acct. # 1-320-57200-46600

Service Address

96139 Heron Isles
Parkway
Yulee, FL 32097

Bill To

Heron Isles CDD/
Riverside
Management
Services
9655 Florida Mining
Blvd., Building 300,
Suite 305
Jacksonville, Florida
32257
(904) 239-5305

Magic Touch Commercial Cleaning Company

82974 Thompson Lane
Fernandina Beach, FL 32034
Phone: (904) 335-7027
Email: magictouchcompany254@gmail.com
Web: www.magictouchcompany.com

Payment terms 30 Days
Invoice # 0000000036
Date 09/11/2024
Business / Tax # 83-3950208

Description

Total

Bi-weekly Routine Cleaning (Monday&Friday) Trash Pickup (Wednesday) \$613.00

Magic Touch Commercial Cleaning Co. offers top-notch commercial cleaning throughout the Duval and Nassau County area. We are insured. We believe that customer service is the key to our success. Magic Touch Commercial Cleaning Co. only hires the most qualified cleaning professionals to take care of your property. We require background checks and provide extensive training to each of our cleaners to ensure quality services are guaranteed.

Our routine cleaning includes, but not limited to:

- (2)Bathrooms (Sanitize and disinfect toilet, sink, bathroom mirrors, sweep/mop floors, fill all dispensers, wipe down baseboards, and interior side of doors)
- (2)Park trash cans (Empty trash cans and sanitize the tops)

In addition to our routine cleaning services, we offer:

- Window Care
- Floor Care
- Pressure Washing

****Materials include in price****

30 Day Notice Agreement	\$0.00
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The parties agree either party may terminate this agreement, with or without cause, upon 30 days written notice to the other at the addresses found in this agreement.

Late Fee Agreement Net30	\$0.00
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Net30. Invoices are sent on the 1st of each month. Payment due on the 30th of the month. If payment is not received within that 30 day period, a late fee of \$50 will be added to the total of the next invoice.

Subtotal	\$613.00
Total	\$613.00

Notes:

September Services.

INVOICE

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

Customer #: 24245977
Invoice #: 8958910
Invoice Date: 7/1/2024
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For July	7,278.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 9.24.2024 Acct. # 001.320.57200.46200	
	Total invoice amount	7,278.00
	Tax amount	
	Balance due	7,278.00

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904-292-0716

Please detach stub and remit with your payment

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact autopay@brightview.com or your branch point of contact for more information on how to sign up on Auto Pay.

Payment Stub

Customer Account#: 24245977
Invoice #: 8958910
Invoice Date: 7/1/2024

Amount Due:	\$7,278.00
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Thank you for allowing us to serve you

Please reference the invoice # on your check
and make payable to:

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257

BrightView Landscape Services, Inc.
P.O. Box 740655
Atlanta, GA 30374-0655

BrightView
Landscape Services

Customer #: 24245977
Invoice #: 8998154
Invoice Date: 8/1/2024
Cust PO #:

If you have any questions regarding this invoice, please call 904-292-0716

Heron Isles CDD
9655 Florida Mining Blvd Bldg 300 Ste305
Jacksonville FL 32257



Tallahassee, FL 32308
2498 Centerville Rd.

Invoice

Bill to:

Heron Isles
96005 Starlight Ln
Yulee, FL 32097

Invoice #: 407793
Invoice Date: 07/11/2024
Completed: 07/11/2024
Terms: Due On Receipt
Bid#: 0
Job: 7962-1

96005 Starlight Ln

[Click Here to Pay Online!](#)

HiTechFlorida.com

Description	Qty	Rate	Amount
3-11885-CCTV-1 - CCTV System - Heron Isles - 96119 Heron Isles Parkway, Yulee, FL			
Hi-Tech Commercial Access 1	0.73	\$20.00	14.67
Add-on Access 1	0.73	\$15.00	11.00
Hi-Tech Commercial Video 8	0.73	\$40.00	29.33
HT OVRC Net Pro	0.73	\$25.00	18.33
Sales Tax			5.13

Tech Resolution Note:

Pro-rated security services from 07/10/2024 to 07/31/2024

To review or pay your account online, please visit our online bill payment portal at [Hi-Tech Customer Portal](#). You will need your customer number and billing zip code to create a new login.

Support@hitechflorida.com
Office: 850-385-7649

Total	\$78.46
Payments	\$-5.13
Balance Due	\$73.33

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/09/24	00007	7/10/24 INV-0259	202407 600-58400-61000	50% DEPOSIT POND REPAIR	*	12,450.00	
DEANGELO CONTRACTING SERVICES							12,450.00 000009
9/19/24	00146	6/25/24 407022	202406 600-58400-60000	SECURITY SYSTEM INSTAL	*	8,499.98	
HI-TECH SYSTEM ASSOCIATES INC							8,499.98 000010
TOTAL FOR BANK C						20,949.98	
TOTAL FOR REGISTER						20,949.98	

Aquagenix

A DCS Company

DeAngelo Contracting Services
100 N. Conahan Drive
Hazleton, PA 18201
Phone: 904-262-2001

INVOICE

Date	Invoice #
07/10/2024	INV-025909

SOLD TO
Heron Isles Community Development District c/o Governmental Managment Services, LLC 475 West Town Place, Ste 114 St. Augustine, FL 32092

ACCOUNT NO
C02968

TERMS	PAGE
Net 30	1

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED
Aquatic Service	50% Deposit on Pond Bank Repair	1	12,450.00	\$12,450.00
			Subtotal	\$12,450.00
			Sales Tax	\$0.00
			Total	\$12,450.00

Repair & Maintenance line

Pay out of Capital Reserve

0336005840061000

Make Check payable to Aquagenix
Remit to: 100 N. Conahan Drive, Hazleton, PA 18201

To pay by credit card, go to www.aquagenixaquatics.com - a processing fee will apply

Thank you for your business!



Aquagenix

A DCS Company

cut a check for 50% deposit
from reserve

Welcome to the DeAngelo Contract Services Family. Let's take an opportunity to tell you about DCS and what we offer. The programs DCS has designed for your waterways has one goal: To promote an environmentally balanced aquatic ecosystem, using cost effective methods that results in well maintain water quality, clarity, and provides our customers with an environmental and recreational asset.

Benefits of DCS Programs are:

- * Management of aquatic littoral and other native planting and sanctuary areas, which aids in the management of nutrient loading of the water body and creates native areas for wildlife.
- * Management of algae and undesirable water weeds along the shoreline, floating on the surface or submersed under the water.
- * Management of border grass and weeds from the toe of the bank to the water's edge
- * Water analysis for Dissolved Oxygen (DO), pH and Temperature when we treat
- * Post Treatment Reports providing details of work we performed.

Additional service available from DCS:

- * Wetland planting, restoration, and maintenance
- * Installation of Decorative Fountains and Aeration Systems
- * Servicing Fountain and Aeration Systems
- * Blue Dye / Water Clarity Treatment
- * Turbidity Curtains and Weed Barriers
- * Waterway and Wetland Consulting
- * The creation of littoral and other native planting and sanctuary areas.
- * Permit processing for stocking of Triploid Grass Carp
- * Stocking of Game fish and Triploid Grass Carp
- * Comprehensive water testing

Advantages of doing business with DCS:

- * Ten million dollars of insurance coverage, with pollution coverage, to protect you and your organization.
- * Quick response to customer calls.
- * Boats, skiffs, and four-wheel drive maintenance vehicles with appropriate systems to complete the job.
- * Where required, monthly management service reports for use in meetings and submission to government agencies.
- * Educational presentations to interested groups.
- * Our field crews are in uniforms with our company name embroidered identification.
- * Our trucks, boats and spray vehicles are clearly identified with our name, seal, and telephone numbers.

The following is an agreement covering the services DCS will complete for the various bodies of water on your property, a copy of all necessary documents as required and an information sheet detailing your waterways DCS will be treating. If, at any time, you are not fully satisfied with our service there is a cancellation clause included in the agreement.

Please sign the below agreement and return this to our office for immediate scheduling of service. We look forward to the opportunity of serving you. Respectfully yours, The team at DCS.



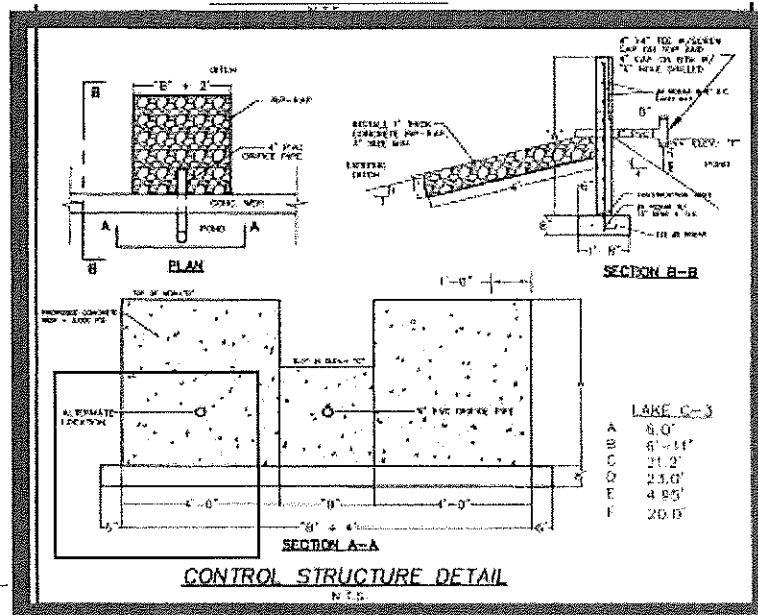
Aquagenix
A DCS Company

DeAngelo Contracting Services SPECIAL SERVICES AGREEMENT

This agreement, dated 5/7/2024, is made between DeAngelo Contracting Services and Heron Isles as described as follows:

Re: Solution to fix issue at Heron Isles

As Built Design:



Damage area to fix:





Aquagenix

A DCS Company

Scope of work: Aquagenix will mobilize this repair with a mid-size excavator to be walked back carefully to the site of repair. A marine treated wooden ledger will be attached to the left side of the concrete head wall that will allow us to drive sheeting starting about 16" to the left of the center overflow pipe and extend 4' past the end of the concrete structure sealing off the bottom of the structure from water movement. Approximately 30/40 sandbags will be installed in front of the vinyl and immediately behind the vinyl as it extends past the existing concrete. Then existing sand from the pond will rebuild the left side that will be compacted and new Bahia sod in the area of construction. Concrete rip-rap will be placed on filter fabric behind the left side wall. This will provide additional support for the berm and control erosion on the back side.

1. Materials: ESP Vinyl 6.5 or greater 7' lengths. (Total vinyl driven will be 7' to 8' out from the structure.)
2. Sandbags 50 lbs. sizing filled with clean drainable sand.
3. Pulling sand from the existing pond for the bank repair.
4. Rip-rap / concrete type / matching existing size / approximately 1.5 yards. Placed on woven filter fabric.
5. Sod- Bahia to repair and attach to the bank in the area of construction.
6. Customer is responsible for watering the new sod. We recommend watering every day for two weeks for the roots to get established.

Pricing for all material labor, equipment and insurance including both liability and workers compressive coverage to complete the work described above: ***\$24,900.00. ***** 50% deposit required prior to start of project*******

* If more clean fill dirt is needed and cannot be recovered from the lake, we will need one – two loads of clean drainable fill. This cost of dirt, transport with smaller equipment back approximately 800' from the street would be billed at **\$1,200.00 per load**.

Julie Clements
DeAngelo Contracting Services

Julie Clements

PRINT NAME

5/7/2024

DATE

CUSTOMER

PRINT NAME

DATE

The offer contained in this Agreement is valid for thirty (30) days only and must be returned to our office for acceptance within that period. If not accepted within that time, the offer shall be void.



A q u a g e n i x
A DCS Company

CONTRACT TERMS

The terms of this Agreement shall be continuous without interruption until the project is completed or this Agreement is terminated as provided for below. Contract addendum(s) may alter or change these terms and conditions.

1. Safety:

DeAngelo Contracting Services agrees to furnish for use in inspecting and treating agreed to bodies of water all appropriate equipment and products, which in its sole discretion will provide safe and effective results for the specific site(s) following Florida law, rules, regulations and BMP -Best Management Practices for aquatics.

2. Insurance:

DeAngelo Contracting Services agrees to maintain the following insurance coverage: Worker's Compensation, General Liability, Automobile Liability, Property and Casualty, Excess Liability and Business Interruption Coverage. Upon written request, CUSTOMER may be listed as an "Additional Insured" at no extra charge. A Certificate of Insurance will be provided at the CUSTOMER's request.

3. Address Change:

If DeAngelo Contracting Services or CUSTOMER undergoes a change in address, notification to the other party shall be made by email, or first-class mail. Written instructions including the new address and telephone number will be enclosed in the notification.

4. Management Change:

If the CUSTOMER undergoes a change of management or personnel in governing and administering of the CUSTOMER, this Agreement will remain in place unless and until terminated in accordance with Paragraph 11. It is the responsibility of the CUSTOMER to notify DeAngelo Contracting Services of any management or personnel change by email or first-class mail. Customer is responsible for all invoices and past due amounts plus interest shall any invoice become past due because of said management changes.

5. Schedule of Payment and Penalties for past due invoices:

CUSTOMER will be invoiced upon completion of the special service agreement and agrees to pay DeAngelo Contracting Services within thirty (30) days after date of invoice at the DCS home office at 100 N. Conahan Drive, Hazleton, PA, 18201. Failure to pay the invoiced amount when due shall constitute a default under this Agreement and will result in customer becoming responsible for all charges that are necessary to collect the full amount of the invoice plus said necessary collection charges.

6. Default:

If CUSTOMER defaults on any provision of this Agreement, CUSTOMER hereby agrees that DeAngelo Contracting Services may, at its sole discretion, seek any or all the following remedies:

- a. Termination of this Agreement. In this event, CUSTOMER agrees to make immediate payment of the total contract amount through the end of its term (less previously paid payments) as liquidated and agreed upon damage.
- b. Filing of a mechanics lien on property for all monies due plus interest, DeAngelo Contracting Services costs and attorney's fees incurred by DeAngelo Contracting Services.

7. Termination Procedure:

This Agreement may be terminated by either party with thirty (30) days written notice. Notification must be sent by certified mail, return receipt requested, to DeAngelo Contracting Services, 100 N. Conahan Drive, Hazleton, PA 18201. "Date of Termination" will be defined as: one (1) month after the last day of the month in which "Notice of Cancellation" was received by DeAngelo Contracting Services in accordance with paragraph 10

- a. If your account is not settled in full at the same time as your cancellation letter is received, DCS will continue to bill you until the contract expires. Settlement in full includes payment for one month's service after the end of the month in which the cancellation letter is received by DCS.



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A DCS Company

-
- b. Payment in full shall be defined as payment to DCS through the effective "Date of Termination" as determined by the procedure outlined above in section 10 of this contract.

8. OTHER ITEMS:

- a. Work or other expenses related to request(s) by CUSTOMER for services that are not specified in this contract will require a signed Special Service Agreement (SSA) detailing the requested additional services and associated costs before work may begin. This SSA will be invoiced separately upon completion of the work detailed in the SSA.
- b. DeAngelo Contracting Services reserves the right, under special circumstances, to initiate surcharges relating to extraordinary price increases of any products.
- c. Customer agrees to notify and locate for company any private in ground utilities or structures. If customer does not notify and locate for company private in ground utilities or structures, company is not responsible for damages to said utilities or structures. Company will have public in ground utilities located through 811.
- d. DeAngelo Contracting Services will make every attempt to protect all work areas from excess damage and wear and tear. Minor cosmetic damage may occur that given time will return to pre work condition.

9. Contract Documents:

This Agreement constitutes the entire Agreement of DeAngelo Contracting Services and the CUSTOMER. If any portion of this Agreement shall be held invalid or unenforceable, the remaining portions of this Agreement shall be binding upon both parties. No oral or written modification of the terms contained herein shall be valid unless made in writing and accepted by an authorized agent of both DeAngelo Contracting Services and CUSTOMER.



Tallahassee, FL 32308
2498 Centerville Rd.

Invoice

Bill to:

Heron Isles
96005 Starlight Ln
Yulee, FL 32097

Invoice #: 407022
Invoice Date: 06/25/2024
Completed: 06/25/2024
Terms: Due On Receipt
Bid#: 0
Job: 7962-1

96005 Starlight Ln

[Click Here to Pay Online!](#)

HiTechFlorida.com

Description	Qty	Rate	Amount
<i>Heron Isles - 96119 Heron Isles Parkway, Yulee, FL</i>			
60 month Hi-Touch Access, CCTV, and OVRC Services	1.00	(\$3,000.00)	(3,000.00)
Installation	30.00	\$95.00	2,850.00
Pre-wire	16.00	\$85.00	1,360.00
HID Aero X1100 2 Door Controller and Power Kit	1.00	\$1,295.86	1,295.86
Araknis Networks 210 Series Websmart Gigabit Switc	1.00	\$660.25	660.25
Pro Series CSVr w/ Built-in Gb NIC Port w/ 6TB HDD	1.00	\$925.34	925.34
Wirepath RJ45 Connectors for Cat6 Wire Pack of 10	1.00	\$70.54	70.54
OvrC Pro Lifetime License + Gigabit Hub	1.00	\$290.35	290.35
WattBox IP Power Conditioner Compact with OvrC H	1.00	\$326.57	326.57
4U Vertical Wall-Mount Patch Panel Rack	1.00	\$143.69	143.69
Mullion Reader with HF/Prox/Mobile	2.00	\$255.13	510.26
Wirepath Cat6 550MHz Unshielded Wire - 1000 ft. Ne	2.00	\$263.28	526.56
ADC-VC838PF	8.00	\$317.57	2,540.56
Sales Tax			805.00

Tech Resolution Note:

Heron Isles Access and CCTV takeover

To review or pay your account online, please visit our online bill payment portal at
Hi-Tech Customer Portal. You will need your customer number and billing zip code to
create a new login.

Support@hitechflorida.com
Office: 850-385-7649

Total	\$9,304.98
Payments	\$-805.00
Balance Due	\$8,499.98

FIFTH ORDER OF BUSINESS

**Heron Isles
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2023

Heron Isles Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Heron Isles Community Development District
Nassau County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Heron Isles Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Heron Isles Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.



To the Board of Supervisors
Heron Isles Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
Heron Isles Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 4, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Heron Isles Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

September 4, 2024

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

Management's discussion and analysis of Heron Isles Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and interest on long term debt.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of the financial activity for the year ended September 30, 2023.

- ◆ The District's total liabilities exceeded total assets by \$(326,356) (net position). Unrestricted net position for Governmental Activities was \$410,342. Net investment in capital assets was \$(736,698).
- ◆ Governmental activities revenues totaled \$658,213 while governmental activities expenses totaled \$478,123.

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Current assets	\$ 505,169	\$ 396,070
Prepaid bond insurance	54,408	58,704
Restricted assets	89,423	87,222
Capital assets	<u>1,208,197</u>	<u>1,286,905</u>
 Total Assets	 <u>1,857,197</u>	 <u>1,828,901</u>
 Current liabilities	 178,892	 178,050
Non-current liabilities	<u>2,004,661</u>	<u>2,157,297</u>
 Total Liabilities	 <u>2,183,553</u>	 <u>2,335,347</u>
 Net position - net investment in capital assets	 (736,698)	 (886,509)
Net position - unrestricted	<u>410,342</u>	<u>380,063</u>
 Total Net Position	 <u><u>\$ (326,356)</u></u>	 <u><u>\$ (506,446)</u></u>

The increase in current assets is primarily related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in capital assets is primarily related to current year depreciation.

The decrease in total liabilities is related primarily to the principal payments in the current year.

The increase in net position is related to revenues exceeding expenses in the current year.

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Program Revenues		
Charges for services	\$ 648,910	\$ 649,726
General Revenues		
Investment earnings	9,303	232
Total Revenues	<u>658,213</u>	<u>649,958</u>
Expenses		
General government	111,166	119,504
Physical environment	280,595	239,400
Interest and other charges	86,362	90,725
Total Expenses	<u>478,123</u>	<u>449,629</u>
Change in Net Position	180,090	200,329
Net Position - Beginning of Year	<u>(506,446)</u>	<u>(706,775)</u>
Net Position - End of Year	<u>\$ (326,356)</u>	<u>\$ (506,446)</u>

The increase in physical environment is related to the increase in landscape and maintenance expenses in the current year.

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2023 and 2022:

Description	Governmental Activities	
	2023	2022
Land and improvements	\$ 46,653	\$ 46,653
Infrastructure	2,273,975	2,273,975
Equipment	6,784	6,784
Accumulated depreciation	(1,119,215)	(1,040,507)
Capital assets, net	<u>\$ 1,208,197</u>	<u>\$ 1,286,905</u>

Depreciation was \$78,708 in the current year.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to lower capital outlay, legal and facility repair expenditures than were anticipated.

The September 30, 2023 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In June 2017, the District issued \$2,315,000 Series 2017A-1 Senior Capital Improvement Revenue Refunding Bonds and \$850,000 Series 2017A-2 Subordinate Capital Improvement Revenue Refunding Bonds. These bonds were issued to refund and redeem the Series 2005 Capital Improvement Revenue Bonds. The balance as of September 30, 2023 for the Series 2017A-1 and Series 2017A-2 Bonds were \$1,575,000 and \$595,000, respectively.

Economic Factors and Next Year's Budget

Heron Isles Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2024.

**Heron Isles Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Request for Information

The financial report is designed to provide a general overview of Heron Isles Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Heron Isles Community Development District, Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

Heron Isles Community Development District
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 450,596
Investments	30,428
Due from other governments	2,194
Prepaid expenses	20,371
Deposits	1,580
Total Current Assets	<u>505,169</u>
Non-current Assets:	
Prepaid bond insurance	54,408
Restricted assets:	
Investments	89,423
Capital assets, not being depreciated	
Land and improvements	46,653
Capital assets, being depreciated	
Infrastructure	2,273,975
Equipment	6,784
Accumulated depreciation	<u>(1,119,215)</u>
Total Non-current Assets	<u>1,352,028</u>
Total Assets	<u>1,857,197</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	11,639
Accrued interest payable	32,253
Bonds payable	135,000
Total Current Liabilities	<u>178,892</u>
Non-current Liabilities:	
Bonds payable, net	<u>2,004,661</u>
Total Liabilities	<u>2,183,553</u>
NET POSITION	
Net investment in capital assets	(736,698)
Unrestricted	410,342
Total Net Position	<u><u>\$ (326,356)</u></u>

See accompanying notes to financial statements.

Heron Isles Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Primary government			
Governmental Activities			
General government	\$ (111,166)	\$ 148,941	\$ 37,775
Physical environment	(280,595)	270,491	(10,104)
Interest and other charges	(86,362)	229,478	143,116
Total Governmental Activities	<u>\$ (478,123)</u>	<u>\$ 648,910</u>	<u>170,787</u>
General revenues:			
Investment earnings			<u>9,303</u>
Change in Net Position			180,090
Net Position - October 1, 2022			(506,446)
Net Position - September 30, 2023			<u>\$ (326,356)</u>

See accompanying notes to financial statements.

Heron Isles Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2023

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 450,596	\$ -	\$ 450,596
Investments	30,428	-	30,428
Due from other governments	1,427	767	2,194
Prepaid expenses	20,371	-	20,371
Deposits	1,580	-	1,580
Restricted assets:			
Investments	-	89,423	89,423
Total Assets	<u>\$ 504,402</u>	<u>\$ 90,190</u>	<u>\$ 594,592</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	<u>\$ 11,639</u>	<u>\$ -</u>	<u>\$ 11,639</u>
FUND BALANCES			
Nonspendable-deposits/prepaid expenses	21,951	-	21,951
Restricted for:			
Debt service	-	90,190	90,190
Assigned for capital reserves	121,670	-	121,670
Unassigned	349,142	-	349,142
Total Fund Balances	<u>492,763</u>	<u>90,190</u>	<u>582,953</u>
Total Liabilities and Fund Balances	<u>\$ 504,402</u>	<u>\$ 90,190</u>	<u>\$ 594,592</u>

See accompanying notes to financial statements.

Heron Isles Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total Governmental Fund Balances	\$ 582,953
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$46,653, infrastructure, \$2,273,975, and equipment, \$6,784, net of accumulated depreciation, \$(1,119,215), used in governmental activities are not current financial resources; and therefore, are not reported at the fund level.	1,208,197
Prepaid bond insurance was recognized as an other debt service cost at the fund level in the year the debt was issued, however, at the government-wide level it is recognized as an asset and amortized over the life of the bonds.	54,408
Long-term liabilities, including bonds payable, \$(2,170,000), net of net bond discount, \$30,339, are not due and payable in the current period; therefore, are not reported at the governmental fund level.	(2,139,661)
Accrued interest expense for long-term debt is not a current financial use; therefore, it is not reported at the governmental fund level.	<u>(32,253)</u>
Net Position of Governmental Activities	<u><u>\$ (326,356)</u></u>

See accompanying notes to financial statements.

Heron Isles Community Development District
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 419,432	\$ 229,478	\$ 648,910
Investment earnings	4,989	4,314	9,303
Total Revenues	<u>424,421</u>	<u>233,792</u>	<u>658,213</u>
Expenditures			
Current			
General government	111,166	-	111,166
Physical environment	201,887	-	201,887
Debt service			
Principal	-	150,000	150,000
Interest	-	81,491	81,491
Total Expenditures	<u>313,053</u>	<u>231,491</u>	<u>544,544</u>
Net Change in Fund Balances	111,368	2,301	113,669
Fund Balances - October 1, 2022	<u>381,395</u>	<u>87,889</u>	<u>469,284</u>
Fund Balances - September 30, 2023	<u><u>\$ 492,763</u></u>	<u><u>\$ 90,190</u></u>	<u><u>\$ 582,953</u></u>

See accompanying notes to financial statements.

Heron Isles Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 113,669
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, at the government-wide level, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current year.	(78,708)
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Payment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce long-term liabilities in the Statement of Net Position.	150,000
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Prepaid bond insurance was recognized as an expenditure at the fund level the year the bond was issued, at the government-wide level it was recorded as an asset and is amortized over the life of the bond. This is the current year amortization.	(4,296)
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Amortization expense of bond discounts does not require the use of current resources and therefore, is not reported at the fund level. This is the amount of amortization in the current period.	(2,364)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest from the prior year.	<div style="border-top: 1px solid black; border-bottom: 3px double black;">1,789</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 180,090</div>
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See accompanying notes to financial statements.

Heron Isles Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 412,343	\$ 412,343	\$ 419,432	\$ 7,089
Miscellaneous revenues	110	110	-	(110)
Interest earnings	-	-	4,989	4,989
Total Revenues	<u>412,453</u>	<u>412,453</u>	<u>424,421</u>	<u>11,968</u>
Expenditures				
Current				
General government	126,353	126,353	111,166	15,187
Physical environment	239,311	239,311	201,887	37,424
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Expenditures	<u>385,664</u>	<u>385,664</u>	<u>313,053</u>	<u>72,611</u>
Net Change in Fund Balances	26,789	26,789	111,368	84,579
Fund Balances - October 1, 2022	<u>94,111</u>	<u>94,111</u>	<u>381,395</u>	<u>287,284</u>
Fund Balances - September 30, 2023	<u><u>\$ 120,900</u></u>	<u><u>\$ 120,900</u></u>	<u><u>\$ 492,763</u></u>	<u><u>\$ 371,863</u></u>

See accompanying notes to financial statements.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on September 1, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes and Nassau County, Florida Ordinance 2005-43. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Heron Isles Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at-large basis by registered voters within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Heron Isles Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District implemented the Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – Accounts for debt service requirements to retire the capital improvement bonds which were used to finance the construction of District infrastructure improvements.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

b. Restricted Assets

Certain net position of the District will be classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

c. Capital Assets

Capital assets, which include land improvements, infrastructure and equipment are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method over the infrastructure assets' estimated useful lives ranging from 10 to 30 years and equipment 5 years.

d. Bond Discounts

Bond discounts are amortized over the life of the bonds.

e. Prepaid Bond Insurance

Prepaid bond insurance associated with the issuance of refunding bonds are presented on the financial statements as a non-current asset and amortized over the life of the bonds using the straight-line method.

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

g. Net Position

Net position represents the difference between assets and liabilities and is reported in three categories. Net investment in capital assets, represents capital assets, net of accumulated depreciation and any outstanding debt related to those assets. Net position is reported as restricted when there are legal limitations imposed on their use by legislation, or external restrictions imposed by other governments, creditors, or grantors. Unrestricted net position is assets that do not meet definitions of the classifications previously described.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net position

“Total fund balances” of the District’s governmental funds, \$582,953, differs from “net position” of governmental activities, \$(326,356), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land improvements and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 46,653
Infrastructure	2,273,975
Equipment	6,784
Accumulated depreciation	<u>(1,119,215)</u>
Net Capital Assets	<u><u>\$ 1,208,197</u></u>

Prepaid bond insurance

Prepaid bond insurance is recognized as an asset at the government-wide level and amortized over the life of the long-term debt.

Prepaid bond insurance	<u><u>\$ 54,408</u></u>
------------------------	-------------------------

Long-term debt transactions

Long-term liabilities and the deferred amount on refunding applicable to the District’s governmental activities are not current uses or resources and accordingly are not reported at the fund level. All uses and resources (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable	\$ (2,170,000)
Bond discount, net	<u>30,339</u>
Total	<u><u>\$ (2,139,661)</u></u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u><u>\$ (32,253)</u></u>
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Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$113,669, differs from the “change in net position” for governmental activities, \$180,090, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation. As a result, fund balances decrease by the financial resources expended, whereas, net position decreases by depreciation charged.

Depreciation	\$ <u>(78,708)</u>
--------------	--------------------

Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures at the fund level but such repayments reduce liabilities at the government-wide level.

Debt principal payments	\$ <u>150,000</u>
-------------------------	-------------------

Amortization of the bond discount and prepaid bond insurance does not require the use of current resources and therefore, is not reported at the fund level.

Bond discount	\$ <u>(2,364)</u>
---------------	-------------------

Prepaid bond insurance	\$ <u>(4,296)</u>
------------------------	-------------------

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable	\$ <u>1,789</u>
------------------------------------	-----------------

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments to manage custodial credit risk. The District maintains all deposits in a qualified public depository, so that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes. As of September 30, 2023, the District's bank balance was \$481,643, and the carrying value was \$450,596.

Investments

As of September 30, 2023, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Florida PRIME	35 Days*	\$ 4,339
U S Bank Money Market	N/A	115,512
Total		<u>\$ 119,851</u>

* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the District's investment in the U S Bank Money Market is a level one asset.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in Florida PRIME was rated AAAM by Standard & Poor's. The District's investment in U S Bank Money Market is not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest. The investments in U S Bank Money Market represent 96% and the investments in Florida PRIME represent 4% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted general fund budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the Nassau County Tax Collector on November 1 and due on or before March 31 of each year.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Governmental Activities:</u>				
Capital assets, not depreciated				
Land and improvements	\$ 46,653	\$ -	\$ -	\$ 46,653
Capital assets, being depreciated:				
Infrastructure	2,273,975	-	-	2,273,975
Equipment	6,784	-	-	6,784
Less accumulated depreciation	(1,040,507)	(78,708)	-	(1,119,215)
Total Capital Assets Depreciated, Net	<u>1,240,252</u>	<u>(78,708)</u>	<u>-</u>	<u>1,161,544</u>
Governmental Activities, Capital Assets	<u>\$ 1,286,905</u>	<u>\$ (78,708)</u>	<u>\$ -</u>	<u>\$ 1,208,197</u>

Depreciation of \$78,708 was charged to physical environment.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE F – LONG-TERM DEBT

The following is a summary of debt activity for the District for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 2,320,000
Principal payments	<u>(150,000)</u>
Long-term debt at September 30, 2023	\$ 2,170,000
Less: bond discount, net	<u>(30,339)</u>
Total Long-term Debt, Net at September 30, 2023	<u><u>\$ 2,139,661</u></u>

Long-term debt for Governmental Activities is comprised of the following:

Capital Improvement Revenue Refunding Bonds

\$2,315,000 Series 2017A-1 Senior Capital Improvement Revenue Refunding Bonds due in annual principal installments maturing May 2036. Interest is due semi-annually on May 1 and November 1, at various rates between 2% and 3.375%. Current portion is \$100,000.

	\$ 1,575,000
--	--------------

\$850,000 Series 2017A-2 Subordinate Capital Improvement Revenue Refunding Bonds due in annual principal installments maturing May 2036. Interest is due semi-annually on May 1 and November 1 with a fixed interest rate of 5%. Current portion is \$35,000.

	<u>595,000</u>
Bond payable	2,170,000
Bond discount, net	<u>(30,339)</u>
Bonds Payable, Net	<u><u>\$ 2,139,661</u></u>

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 135,000	\$ 77,406	\$ 212,406
2025	140,000	73,406	213,406
2026	140,000	69,163	209,163
2027	145,000	64,788	209,788
2028	155,000	60,031	215,031
2029-2033	860,000	213,769	1,073,769
2034-2036	595,000	46,438	641,438
Totals	<u>\$ 2,170,000</u>	<u>\$ 605,001</u>	<u>\$ 2,775,001</u>

Summary of Significant Bond Resolution Terms and Covenants

Capital Improvement Revenue Refunding Bonds

Significant Bond Provisions

The Series 2017 Senior and Subordinate Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2027 at a redemption price equal to the principal amount of the Series 2017 Senior and Subordinate Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2017 Senior and Subordinate Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Heron Isles Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE F – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2017A-1 and Series 2017A-2 Reserve Account requirements are equal to 50 percent of the maximum annual debt outstanding for Series 2017A-1 and Series 2017A-2 Bonds. The Series 2017A-1 Bonds Reserves are satisfied by the Reserve Insurance Policy which will terminate on the final maturity date or upon earlier, in full, payment of the Series 2017A-1 Bonds. The Series 2017A-2 Bonds were funded from the proceeds of the Series 2017A-2 Bonds in amounts. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2023:

<u>Capital Improvement Revenue Refunding Bonds</u>	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Senior Series 2017A-1	\$ 81,258	\$ 81,258
Subordinate Series 2017A-2	\$ 32,500	\$ 32,250

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the last three years.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Heron Isles Community Development District
Nassau County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Heron Isles Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated September 4, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Heron Isles Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Heron Isles Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Heron Isles Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



To the Board of Supervisors
Heron Isles Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Heron Isles Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

September 4, 2024



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Heron Isles Community Development District
Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of the Heron Isles Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated September 4, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 4, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Heron Isles Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Heron Isles Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors
Heron Isles Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Heron Isles Community Development District. It is management's responsibility to monitor the Heron Isles Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2023.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Heron Isles Community Development District reported:

- 1) The total number of district employees compensated for the purposes of the auditing disclosure requirements of employees and independent contractors, Board members that receive statutory compensation are reported herein in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, for the purposes of the auditing disclosure requirements of employees and independent contractors, Board members that receive statutory compensation are reported herein, whether paid or accrued, regardless of contingency: \$2,216
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$293,544
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Heron Isles Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$592.75, Debt Service, \$447.30.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$648,910.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2017A-1 Bonds, \$1,575,000 maturing November 2036 and Series 2017A-2 Bonds, \$595,000 maturing November 2036.



To the Board of Supervisors
Heron Isles Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our Management Letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

September 4, 2024



**Berger, Toombs, Elam,
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Heron Isles Community Development District
Nassau County, Florida

We have examined Heron Isles Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Heron Isles Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Heron Isles Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Heron Isles Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Heron Isles Community Development District's compliance with the specified requirements.

In our opinion, Heron Isles Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

September 4, 2024

SIXTH ORDER OF BUSINESS

B.

1.



**KILINSKI
VAN WYK**

Offices: Jacksonville | Tallahassee | Tampa

517 E. College Avenue
Tallahassee, Florida 32301
877-350-0372

October 10, 2024

Board of Supervisors
Heron Isles Community Development District
c/o Daniel Laughlin, District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Kilinski | Van Wyk Proposed 2024/2025 Rates

Dear Board Members:

As part of our firm's annual review of client engagement letters, and after thoughtful consideration, the firm would like to propose an increase in our current billing rates. The proposed rates still reflect a deep discount from our new client rates. As with all businesses, our firm has experienced increased costs of operations and a competitive employment market. We believe that the proposed new rates demonstrate our commitment to provide quality legal services at reasonable rates.

As we have in the past, we will endeavor to keep our fees as low as possible to you, while maintaining our professional and ethical obligations. To that end, when possible, the firm will assign to the District the lowest cost attorney possessing the necessary skills and experience to professionally serve the district's needs. We will also use our best efforts to utilize paralegals when possible.

This letter sets forth our proposal for an adjustment in legal fees charged to the District commencing on **January 1, 2025** for fiscal year 2024/2025. The rates below will be subject to a 3% annual increase for future fiscal years effective each October 1.

	Current	Proposed FY 2024/2025
Partner Attorneys	\$320-325	\$350
Of Counsel Attorney	\$315	\$335
Associate Attorney	\$280	\$305
Paralegals	\$175	\$180

We welcome the opportunity to discuss this proposal with you further. If you agree to this proposed fee increase, please sign below and return a copy to me at jennifer@cddlawyers.com. If you have any questions, please feel free to call.

Accepted:

Chair, Board of Supervisors

Date: _____

Very truly yours,

Kilinski | Van Wyk, PLLC

Jennifer Kilinski

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KILINSKI | VAN WYK

RE: Applicability of Sunshine Law and Public Records Law to Social Media and Internet

Dear Board Supervisor,

This is a reminder regarding the interaction between Florida's Sunshine Law, Public Records Law, and social media websites like Facebook and other online forums. The Sunshine Law and Public Records Law apply to social media, and there are several best practices that you may want to consider when using social media or other electronic means to communicate with constituents.

Florida's Government in the Sunshine Law

Generally speaking, the Sunshine Law applies to all formal or informal gatherings of two or more Board Supervisors to discuss matters that may foreseeably come before the Board for official action. Section 286.011, Florida Statutes, contains three requirements for such meetings: (1) the meetings must be open to the public; (2) the meetings must be noticed; and (3) minutes of the meetings must be taken. Consistent with the Florida Supreme Court's broad interpretation of the Sunshine Law, the Sunshine Law extends to any discussion or exchange by two or more Board Supervisors regarding District business regardless of the means of communication, including but not limited to e-mail, phone calls, social media websites, blogs, and third-party liaisons.

Although the Sunshine Law does not specifically prohibit a Board Supervisor from using social media to express a position on District business, Board Supervisors must be aware that any exchange of opinions relating to District matters between two or more Board Supervisors, whether directly or indirectly via social media, triggers the requirements of the Sunshine Law. In addition, Board Supervisors should be aware of the potential for other third party users to trigger these requirements. For example, the Attorney General has expressed concern as to "the inherent availability of other participant's or contributors to act as liaisons" for board members to discuss official matters that should properly be handled at a public meeting.

Public Records Law

Board Supervisors are also subject to the duties contained in Chapter 119, Florida Statutes, which creates certain retention and inspection requirements for public records. "Public records" are defined in Section 119.011(1), Florida Statutes, to include "all documents, papers, letters... or other material, regardless of the physical form, characteristics, or means of transmission, made or received... in connection with the transaction of official business by any agency." The nature of the record, rather than the form of the record, determines whether it is a public record subject to Chapter 119, Florida Statutes. Opinions or comments posted on social media websites or blogs by Board Supervisors regarding District matters or matters that may come before the Board are considered to be made "in connection with the transaction of office business" and are, therefore, "public records." This is true regardless of whether the posts are made on a private social media account, a public social media page, or on a public website.

Best Practices

While social media and electronic communication offer Board Supervisors a powerful means by which to communicate with constituents, use of social media by Board Supervisors presents the risk of violation of both the Sunshine Law and the Public Records Law. Here are a handful of common pitfalls and how to address them to avoid a Sunshine Law or Public Records violation, and other legal considerations:

1. Do NOT post on a social media page in response to another Supervisor's post about District business, and do NOT direct others to make such a post on your behalf. In fact, our recommendation is to avoid using social media for District business on an individual level.
2. If you do post on a social media page regarding District business, create a copy of that post and submit it promptly to the District Manager's office, who will maintain the record as the District's records custodian.
3. Be aware of First Amendment freedom-of-speech considerations. If you create a social media post regarding District business, do not delete unfavorable comments or responses. You may, however, turn off commenting entirely for a post if you wish.
4. Do not purport to post on behalf of the Board as a whole or as the "District". If you have a page dedicated to District issues in your official capacity, we recommend a disclaimer in substantially the following form: "Statements on this page have not been reviewed or approved by the District, its staff, or its Board of Supervisors. Official meeting minutes can be found on the District website at the following address: <https://heronislescdd.com/>. Please note that correspondence to and from this account may be subject to public disclosure under Florida law." If you make posts about the District from your personal page, we recommend a disclaimer that, "This is a personal page and opinions expressed are strictly my own."
5. While not a legal requirement, refraining from antagonistic, inaccurate or offensive posts about District supervisors or staff is highly recommended. It rarely, if ever, has positive impacts on community cohesion or Board productivity.
6. Maintain District-related e-mail separate and apart from any personal e-mail to help facilitate responses to public records requests.
7. If in doubt about the accuracy of any planned posts, please consult with staff first, or feel free to direct a constituent with a particular question to staff for follow-up.
8. Use person-to-person contact, e-mail and telephone as your primary, or sole, means of communication with your constituents.

I hope this information is helpful. Please reach out directly to your Kilinski | Van Wyk attorney with any questions.

C.



- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

To: Heron Isles Board of Supervisors
From: Michael J. Yuro, President
RE: 2024 Public Facilities Report
Date: 9/10/24

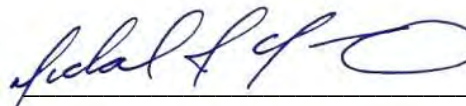
Pursuant to section 189.08, Florida Statutes, the District is required to submit a public facilities report and annual notice of any changes to each local-general purpose government in which it is located, and certain information is required to be updated every seven (7) years. Therefore, we are please to offer our services to update the Heron Isles Public Facilities Report. Our efforts will include all mandatory parts of Section 189.08, including:

- Providing a description of existing public facilities owned or operated by the District
- If applicable, provide a description of each public facility the District is building, improving, expanding, or is currently proposing to build, improve or expand within at least the next seven (7) years.
- If applicable, provide the expected completion date for the proposed construction, improvement or expansion of a public facility.
- If applicable, provide the anticipated capacity of and demands on each public facility when completed.
- If applicable, identify any facilities to be replaced within 10 years and provide the date of replacement.

The above services will be performed for a Lump Sum Fee of \$1,950⁰⁰

Accepted By:

Date
Heron Isles CDD

 9/10/24

Michael J. Yuro, P.E.
Yuro & Associates, LLC Date

E.

HERON ISLES CDD

OPERATIONS REPORT

NOVEMBER 19, 2024

Prepared by Chip Dellinger

Landscaping

- Pond weir has been repaired.
- Brightview addressing damage to residents fence.
- Brightview to schedule tree removal from wetland.
- GMS will be closely monitoring landscaping maintenance as well as weekly communications with crew leads.

Restrooms/Parks

- New exhaust fan installed in restroom building by Snyder Electric.



Community Entrance

- Made repairs to many sections of fencing that were damaged by hurricane.
- Resecured several foam corner caps that came off during hurricane.



- Replaced landscape lighting fixtures with weatherproof/ photo activated lights mounted on 4x4" posts mounted in concrete. Four have been completed and six remain.



Conclusion

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

