

*Heron Isles  
Community Development District*

*August 19, 2025*

## *AGENDA*

# Heron Isles Community Development District

475 West Town Place, Suite 114

St. Augustine, Florida 32092

[www.HeronIslesCDD.com](http://www.HeronIslesCDD.com)

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August 12, 2025

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, August 19, 2025 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. Approval of Consent Agenda
  - A. Approval of the Minutes of the May 20, 2025 Meeting
  - B. Financial Statements
  - C. Assessment Receipts Schedule
  - D. Check Register
- IV. Public Hearing for the Purpose of Adopting the Fiscal Year 2026 Budget
  - A. Consideration of Resolution 2025-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2026
  - B. Consideration of Resolution 2025-07, Imposing Special Assessments and Certifying the Assessment Roll

- V. Acceptance of the Fiscal Year 2024 Audit Report
- VI. Discussion of School Bus Stop Covering
- VII. Staff Reports
  - A. Landscape
  - B. District Counsel
  - C. District Engineer
  - D. District Manager
    - 1. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2026
    - 2. Review of Goals and Objectives for Fiscal Year 2025
    - 3. Consideration of Goals and Objectives for Fiscal Year 2026
  - E. Field Operations Manager
    - 1. Field and Pond Reports
    - 2. Landscaping Proposal for Columns
    - 3. Landscaping Proposals for Islands
- VIII. Supervisors' Requests and Public Comment
- IX. Next Scheduled Meeting – November 18, 2025, at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida
- X. Adjournment



### *THIRD ORDER OF BUSINESS*

*A.*

MINUTES OF MEETING  
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Heron Isles Community Development District was held on Tuesday, May 20, 2025 at 5:00 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.

Present and constituting a quorum were:

Greg Watson	Chairman
Nicole Reams <i>by phone</i>	Vice Chairperson
Chase Coleman	Supervisor
Wendy Emanuelson	Supervisor
Eugene Hays	Supervisor

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel
Mike Yuro	District Engineer
Chip Dellinger	Field Operations Manager
Kelly Mullins	GMS
Terry Glynn <i>by phone</i>	GMS

The following is a summary of the discussion and actions taken at the May 20, 2025 meeting.

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Consideration of Appointing a New Supervisor to Seat 1**

Mr. Laughlin stated they received two residents interested in filling Seat 1: Eugene Hays and William Appleton. He allowed the applicant to introduce themselves.

Mr. Hays moved to the community in August of last year and has worked at Duval County Schools for the past 20 years. He is currently the Director of the Charter School Department. He offered to answer any questions.

Mr. Appleton has been a homeowner for over 10 years in Heron Isles. He is a veteran, Eagle Scout, local business owner and currently serves as the Chairman for a youth organization.

Ms. Emanuelson asked both nominees why they want to be on the board. Mr. Appleton stated he believes he will be helpful on the board. Mr. Hays stated he has a vested interest in help building the community. He added this is where he and his wife plan to retire and would like to help the community be the best it can be.

At this time Mr. Hays and Mr. Appleton stepped out of the room to allow the board to discuss.

Mr. Watson stated he is leaning more toward Mr. Hays because he believes Mr. Hays sounds like he wants to help the community more. He added that if there is another vacancy, they should reach out to Mr. Appleton to have him apply again. The board agreed.

On MOTION by Mr. Watson seconded by Ms. Emanuelson, with all in favor, Appointing Eugene Hays to Seat 1 was approved.

#### **B. Oath of Office for Newly Appointed Supervisors**

Mr. Laughlin administered the oath of office to Mr. Hays. He informed Mr. Hays the board operates under the Sunshine Law which states they cannot discuss district business with other board members outside of a meeting. He noted they recommend creating a separate email for the district due to the Public Records Law. Ms. Gentry added to be aware of the Ethics Laws. She noted Mr. Hays will be required to fill out a Form 1 and to complete four hours of ethics training by the end of 2026.

#### **C. Consideration of Resolution 2025-03, Designating Officers**

Mr. Laughlin stated this adds Mr. Hays as a supervisor to the board and allows the board to make changes to the slate of officers. He added he wishes for Matt Biagetti from GMS to be added as an Assistant Secretary for signing purposes.

The board made no changes to the board and agreed to add Mr. Hays and Mr. Biagetti as Assistant Secretaries.

On MOTION by Mr. Watson seconded by Ms. Reams, with all in favor, Resolution 2025-03, Designating Officers, was approved.

**FOURTH ORDER OF BUSINESS** **Approval of Consent Agenda**

- A. Approval of the Minutes of the February 18, 2025 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 \$66,258.10.

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

**FIFTH ORDER OF BUSINESS** **Consideration of Proposals**

**A. Entrance Landscape Enhancement**

- 1. Option 1 \$16,755.09**
- 2. Option 2 \$9,801.20**

Mr. Dellinger presented the proposals for Entrance Landscape Enhancement. He stated The Greenery have been providing landscaping services at Amelia Concourse and have been doing a great job. He believes it to be a good idea to bring them in and help improve the landscaping. Option 1 is for \$16,755.09. He noted most of the cost from Option 1 is from the shrubbery. He asked The Greenery to send a proposal for 1 gallon plants, which knocked the price down to \$9,802.20 for Option 2.

Mr. Watson stated The Greenery is the company they had fired before. Mr. Laughlin noted they got bought out and have been doing a great job since. He warned the board of having two vendors and the warranties that come with it. If the shrubbery dies and it is passed the warranty, they will not be able to have the same company fix it.

Mr. Watson asked to send the same proposal to Brightview to see if they can conduct the work. The board decided to table this until they see a proposal from Brightview and a third bid.

**B. Columns Landscape Enhancement**

The board decided to table this item until they have three proposals to compare.

### **C. Pine Straw Install**

Mr. Laughlin presented the proposal from BrightView for 475 bales pine straw for \$6,942.93.

Mr. Watson asked if this includes the area of Heron Isles Parkway that is in front of Black Rock. Mr. Dellinger stated he does not believe so. Mr. Watson asked if the fence by Heron Isles Parkway was their responsibility he noted the road is eroding. Mr. Dellinger stated they do not know who put the fence there, but the road is the county's responsibility.

Mr. Watson stated he would rather have mulch than pine straw.

The board decided to table this item until they have more details.

### **D. Playground Mulch**

Mr. Laughlin presented the proposal from Brightview for Playground Mulch for \$4,200. He noted playground mulch is different than regular mulch and they are required to have the mulch at a certain depth.

Ms. Gentry stated if they are unsure if the depth is enough for the ADA requirement, they can make a contingent motion. This will allow the board to approve this and if it does not need to be replaced, they will not go through with the proposal.

On MOTION by Ms. Emanuelson seconded by Mr. Hays, with all in favor, the Playground Mulch Proposal, was approved contingent on confirming ADA requirement.
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### **E. Janitorial Services - GMS**

Mr. Laughlin presented the proposal from GMS for Janitorial Services. He noted they were having issues with their previous company, and they can now sub-contract GMS for janitorial work. They were previously paying \$7,400 and with this contract, it will bring them down to \$6,900.

Ms. Emanuelson asked if they can get a trash can by the mailboxes.

Mr. Laughlin stated they will see what they can do. He is unsure of what is in the budget.

On MOTION by Mr. Watson seconded by Mr. Coleman, with all in favor, Janitorial Services from GMS, was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2025-04, Approving the Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Date**

Mr. Laughlin presented the resolution and the proposed budget to the board. He stated the public hearing date for adoption would be on the regularly scheduled August meeting on August 19, 2025. He noted they must have an approved budget by July 15<sup>th</sup> to set a high-water mark on the budget. At the public hearing, the board can lower the budget, however it cannot be increased. He added there is no increased being proposed for this Fiscal Year. There is a carry-forward surplus of \$13,000 that will be added into the Capital Reserve. Individual items have been increased, such as the Management Fees for GMS. Landscape Maintenance was also increased as per the contract. He offered to answer any questions.

Mr. Watson asked if there was a required minimal contingency for the Capital Reserve. Mr. Laughlin stated they did not. He noted the bond items are set for the live of the bonds and do not change unless the board were to re-finance them. He stated the Capital Reserve will be at \$268,330.

Mr. Watson asked how much longer they will be in debt. Mr. Laughlin stated they are under a 30-year bond, and it was issued in 2007.

On MOTION by Ms. Emanuelson seconded by Mr. Watson, with all in favor, Resolution 2025-04, approving the proposed budget with no assessment increase and setting the public hearing for August 19, 2025, was approved.

**SEVENTH ORDER OF BUSINESS****Consideration of Resolution 2025-05, Re-Designating Local Records Office and Headquarters**

Mr. Laughlin presented the resolution to the board. He stated each district has to have a local records office in the county and they are proposing to use the Amelia Walk amenity center office for \$500 a year, which is the same as they were paying before.

Ms. Emanuelson asked about having the records digitalized. Mr. Laughlin stated they did have digital copies; however, they must have physical copies for a number of years, and they still must designate a local records office.

On MOTION by Mr. Watson seconded by Ms. Emanuelson, with all in favor, Resolution 2025-05, Re-Designating Local Records Office and Headquarters, was approved.

## **EIGHTH ORDER OF BUSINESS**

### **Discussion of Easement for Cable/ Internet Installation**

Mr. Laughlin stated they had a representative from the HOA present. The HOA representative stated she was present to observe.

Ms. Gentry stated Comcast had approached the CDD with a service agreement and an easement to install cable services. After review, the service agreement should be with the HOA. However, the CDD holds the utility easements where the lines are to be installed and would be the entity to grant the easement. It has proven confusing to the internet providers to have two entities involved in the agreements. One option is for the CDD to grant the HOA an easement over the utility easements and then the HOA will allow third parties to install telecommunication cable and internet. This will be limited to only this infrastructure. It was noted that when the community was first built, there was an easement granted to Hotwire and the easement states that it is an “exclusive agreement.” Because of this, there is a small risk Hotwire will try to enforce their exclusive agreement rights.

Ms. Emanuelson stated she thought the agreement was voided because it did not get re-signed. Ms. Gentry stated that would be the argument they would have if Hotwire tried to say anything. There are public policy arguments against a unit of government being bound by a perpetual exclusive easement like the Hotwire easement.

Ms. Emanuelson asked if they worked out the details on the payment of the easement. Ms. Gentry stated the payment would go to the HOA; they are open to discussing the matters with the chair.

Mr. Hays asked if the easement with Hotwire is specifically for telecommunications. Ms. Gentry stated she will have to double check on the wording. Mr. Hays added if they were able to grant the HOA an easement for utility services, might help the issue.

On MOTION by Mr. Watson seconded by Ms. Emanuelson, with all in favor, granting an easement for telecommunication and internet services to the HOA with Authority for Chair to Authorize, was approved.



**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Landscape**

Mr. Dellinger stated they conducted an inspection on the landscaping, and they determined the pond banks do not look great, but the other areas are looking good.

Ms. Emanuelson stated there is a light by the first entrance that is broken.

**B. District Counsel**

Ms. Gentry stated there were not many bills that passed in the most recent legislative session that affect CDDs, and the ones that did pass mainly affect the developers. She noted the bill that would have increased sovereign immunity limitations of liability for all the government entities did not pass but may come back next year. She added they will continue with their goals and objectives reporting as they did last year.

**C. District Engineer**

There being no comments, the next items followed.

**D. District Manager- Report on the Number of Registered Voters (1,341)**

Mr. Laughlin stated there were 1,341 voters in the district as of April 15, 2025. He added Ms. Mullins will be moving to Heron Isles full time as a Regional Manager and Mr. Dellinger will move to Amelia Walk to fill her position.

**E. Field Operations Manager**

**1. Report**

Mr. Dellinger gave an overview of the operations report, a copy of which was included in the agenda package. He stated they trimmed the wax myrtles that were overgrowing the sign and removed the large wax myrtles by the irrigation pump. He noted this revealed damage that had been there. They have been routinely leveling the playground mulch. He added there was damage to the interactive panels on the playground that have been repaired. GMS has been monitoring the security for any activity on the overnight hours and collecting trash around the parks and fields. The pressure washing and fixing the fence panels along the Blackrock entrance have been completed.

## **2. Pond Report**

A copy of the pond report was provided on page 170 of the agenda package.

### **TENTH ORDER OF BUSINESS**

#### **Supervisor Requests and Public Comment**

Mr. Yuro stated he called FPL for the lights, and they will put up the lights and maintain them for life. He added he would like to add a bus stop covering to keep the kids dry when it rains.

Tammy from the HOA stated Hotwire did not come back with the non-exclusive and she has not heard from them since.

A resident stated she would like to see speed bumps throughout the neighborhood.

### **ELEVENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – August 19, 2025 at  
5:00 p.m. at Blackrock Baptist Church,  
96362 Blackrock Road, Yulee, Florida**

### **TWELFTH ORDER OF BUSINESS**

#### **Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*B.*

***Heron Isles***  
***Community Development District***

***Unaudited Financial Reporting***  
***June 30, 2025***



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**Heron Isles**  
**Community Development District**  
**Combined Balance Sheet**  
**June 30, 2025**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 41,151	\$ -	\$ 6,086	\$ 47,237
Assessments Receivable	-	-	-	-
Due from Other	-	-	-	-
Due from Other Government	-	-	-	-
Due from General Fund	-	-	-	-
Due from Capital Fund	-	-	-	-
<b>Investments:</b>				
State Board of Administration (SBA)	437,856	-	195,384	633,240
Custody - Reserve	846	-	-	846
Custody - Excess Funds	88,272	-	-	88,272
<b>Series 2017</b>				
Reserve A1	-	-	-	-
Reserve A2	-	32,250	-	32,250
Revenue	-	51,368	-	51,368
Prepayment	-	250	-	250
Excess Revenue	-	-	-	-
Prepaid Expenses	-	-	-	-
Deposits	1,580	-	-	1,580
<b>Total Assets</b>	<b>\$ 569,704</b>	<b>\$ 83,868</b>	<b>\$ 201,470</b>	<b>\$ 855,043</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 13,676	\$ -	\$ -	\$ 13,676
Accrued Expenses	-	-	-	-
FICA Payable	-	-	-	-
Due to Debt Service	-	-	-	-
Due to Capital Reserve	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 13,676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,676</b>
<b>Fund Balance:</b>				
Nonspendable:				
Prepaid Items	\$ -	\$ -	\$ -	\$ -
Deposits	1,580	-	-	1,580
Restricted for:				
Debt Service	-	83,868	-	83,868
Capital Project	-	-	-	-
Assigned for:				
Capital Reserve Fund	-	-	201,470	201,470
Capital Reserves	-	-	-	-
Unassigned	554,448	-	-	554,448
<b>Total Fund Balances</b>	<b>\$ 556,028</b>	<b>\$ 83,868</b>	<b>\$ 201,470</b>	<b>\$ 841,367</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 569,704</b>	<b>\$ 83,868</b>	<b>\$ 201,470</b>	<b>\$ 855,043</b>

**Heron Isles**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><u>Revenues:</u></b>				
Special Assessments - Tax Roll	\$ 412,343	\$ 412,343	\$ 418,396	\$ 6,052
Interest Income/Miscellaneous Income	6,000	4,500	17,900	13,400
Access Key Cards	100	75	-	(75)
<b>Total Revenues</b>	<b>\$ 418,443</b>	<b>\$ 416,918</b>	<b>\$ 436,296</b>	<b>\$ 19,377</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 3,000	\$ 2,000	\$ 1,000
PR-FICA	306	230	153	77
Engineering	4,000	3,000	4,488	(1,488)
Attorney	18,000	13,500	12,013	1,488
Annual Audit	3,460	-	-	-
Assessment Administration	7,950	7,950	7,950	-
Dissemination Agent	1,685	1,264	1,264	0
Trustee Fees	3,800	-	-	-
Management Fees	56,269	42,202	42,202	-
Information Technology	2,022	1,517	1,517	0
Website Maintenance	1,348	1,011	1,011	0
Telephone	200	150	26	124
Postage & Delivery	800	600	195	405
Meeting Room Rental	300	225	-	225
Insurance General Liability/Public Officials	22,795	22,795	16,779	6,016
Printing & Binding	600	450	205	245
Legal Advertising	3,200	2,400	-	2,400
Other Current Charges	7,400	5,550	6,855	(1,305)
Office Supplies	100	75	3	72
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 138,411</b>	<b>\$ 106,093</b>	<b>\$ 96,833</b>	<b>\$ 9,260</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b><u>Utilities</u></b>				
Electric	\$ 35,750	\$ 26,813	\$ 24,429	\$ 2,384
Water & Sewer	14,000	10,500	8,058	2,442
<b>Subtotal Utilities</b>	<b>\$ 49,750</b>	<b>\$ 37,313</b>	<b>\$ 32,487</b>	<b>\$ 4,825</b>
<b><u>Contract Services</u></b>				
Landscape Maintenance (Brightview Landscaping)	\$ 87,336	\$ 65,502	\$ 65,502	\$ -
Landscape Contingency	15,000	11,250	6,060	5,190
Irrigation Maintenance	8,500	6,375	492	5,883
Lake Maintenance (Future Horizons)	9,243	6,933	6,602	330
Janitorial Services (Magic Touch)	7,400	5,550	4,904	646
Trash Removal Services	-	-	-	-
Facility Management	13,899	10,424	10,424	-
Security Services	-	-	1,146	(1,146)
Pest Control Services (Naders Pest Raiders)	350	264	264	-
Holiday Decorations	1,500	-	-	-
<b>Subtotal Contract Services</b>	<b>\$ 143,228</b>	<b>\$ 106,298</b>	<b>\$ 95,395</b>	<b>\$ 10,903</b>

**Heron Isles**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b><i>Repair and Maintenance</i></b>				
Facility Repairs	\$ 17,500	\$ 13,125	\$ 9,536	\$ 3,589
Miscellaneous Repairs & Maintenance	7,500	5,625	180	5,445
Road and Drainage Repairs	5,000	3,750	-	3,750
<b>Subtotal Repair and Maintenance</b>	<b>\$ 30,000</b>	<b>\$ 22,500</b>	<b>\$ 9,716</b>	<b>\$ 12,784</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 222,978</b>	<b>\$ 166,110</b>	<b>\$ 137,598</b>	<b>\$ 28,513</b>
<b>Total Expenditures</b>	<b>\$ 361,389</b>	<b>\$ 272,204</b>	<b>\$ 234,431</b>	<b>\$ 37,773</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 57,054</b>		<b>\$ 201,865</b>	
<b><i>Other Financing Sources/(Uses):</i></b>				
Transfer In/(Out)	\$ (57,054)	\$ (57,054)	\$ (57,054)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (57,054)</b>	<b>\$ (57,054)</b>	<b>\$ (57,054)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 144,811</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 411,217</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 556,028</b>	



**Heron Isles**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ -	\$ 35,097	\$ 363,933	\$ 1,359	\$ 5,554	\$ 3,468	\$ 3,612	\$ 2,234	\$ 3,140	\$ -	\$ -	\$ -	\$ 418,396
Interest Income/Miscellaneous Income	1,334	1,270	1,179	2,247	2,891	2,969	2,160	1,942	1,909	-	-	-	17,900
Access Key Cards	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,334</b>	<b>\$ 36,367</b>	<b>\$ 365,111</b>	<b>\$ 3,606</b>	<b>\$ 8,444</b>	<b>\$ 6,437</b>	<b>\$ 5,771</b>	<b>\$ 4,175</b>	<b>\$ 5,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 436,296</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	2,000
PR-FICA	-	46	-	-	46	-	-	61	-	-	-	-	153
Engineering	435	725	435	1,950	435	-	-	508	-	-	-	-	4,488
Attorney	96	1,920	674	498	1,598	1,507	1,130	3,121	1,468	-	-	-	12,013
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	-	7,950	-	-	-	-	-	-	-	-	-	-	7,950
Dissemination Agent	140	140	140	140	140	140	140	140	140	-	-	-	1,264
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	4,689	4,689	4,689	4,689	4,689	4,689	4,689	4,689	4,689	-	-	-	42,202
Information Technology	169	169	169	169	169	169	169	169	169	-	-	-	1,517
Website Maintenance	112	112	112	112	112	112	112	112	112	-	-	-	1,011
Telephone	-	-	-	8	-	-	18	-	-	-	-	-	26
Postage & Delivery	134	2	7	11	6	7	3	5	20	-	-	-	195
Insurance General Liability/Public Officials	16,779	-	-	-	-	-	-	-	-	-	-	-	16,779
Printing & Binding	3	2	44	25	2	42	-	-	86	-	-	-	205
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	-	6,552	-	-	7	-	261	35	-	-	-	-	6,855
Office Supplies	0	0	0	0	0	0	0	0	1	-	-	-	3
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 22,733</b>	<b>\$ 22,908</b>	<b>\$ 6,270</b>	<b>\$ 7,603</b>	<b>\$ 7,805</b>	<b>\$ 6,666</b>	<b>\$ 6,522</b>	<b>\$ 9,640</b>	<b>\$ 6,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,833</b>
<b>Utilities</b>													
Electric	\$ 2,676	\$ 2,683	\$ 2,690	\$ 2,701	\$ 2,718	\$ 2,723	\$ 2,734	\$ 2,737	\$ 2,769	\$ -	\$ -	\$ -	24,429
Water & Sewer	1,280	1,218	358	627	673	794	893	1,042	1,174	-	-	-	8,058
<b>Subtotal Utilities</b>	<b>\$ 3,956</b>	<b>\$ 3,901</b>	<b>\$ 3,048</b>	<b>\$ 3,328</b>	<b>\$ 3,391</b>	<b>\$ 3,517</b>	<b>\$ 3,627</b>	<b>\$ 3,778</b>	<b>\$ 3,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,487</b>
<b>Contract Services</b>													
Landscape Maintenance (Brightview Landscaping)	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ 7,278	\$ -	\$ -	\$ -	65,502
Landscape Contingency	-	1,680	-	630	-	-	-	-	3,750	-	-	-	6,060
Irrigation Maintenance	-	-	-	-	492	-	-	-	-	-	-	-	492
Lake Maintenance (Future Horizons)	734	734	734	734	734	734	734	734	734	-	-	-	6,602
Janitorial Services (Magic Touch)	613	613	613	613	613	613	-	613	613	-	-	-	4,904
Trash Removal Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility Management	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	-	-	-	10,424
Security Services	100	243	100	100	100	143	120	120	120	-	-	-	1,146
Pest Control Services (Naders Pest Raiders)	-	-	-	-	-	-	-	264	-	-	-	-	264
Holiday Decorations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Contract Services</b>	<b>\$ 9,883</b>	<b>\$ 11,705</b>	<b>\$ 9,883</b>	<b>\$ 10,513</b>	<b>\$ 10,375</b>	<b>\$ 9,926</b>	<b>\$ 9,290</b>	<b>\$ 10,167</b>	<b>\$ 13,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,395</b>

**Heron Isles**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><i>Repair and Maintenance</i></b>													
Facility Repairs	\$ 1,703	\$ 1,108	\$ 1,336	\$ 450	\$ 823	\$ 870	\$ 677	\$ 1,858	\$ 711	\$ -	\$ -	\$ -	\$ 9,536
Miscellaneous Repairs & Maintenance	-	-	-	-	-	135	-	45	-	-	-	-	180
Road and Drainage Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Repair and Maintenance</b>	<b>\$ 1,703</b>	<b>\$ 1,108</b>	<b>\$ 1,336</b>	<b>\$ 450</b>	<b>\$ 823</b>	<b>\$ 1,005</b>	<b>\$ 677</b>	<b>\$ 1,903</b>	<b>\$ 711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,716</b>
<b>Total Expenditures</b>	<b>\$ 22,733</b>	<b>\$ 22,908</b>	<b>\$ 6,270</b>	<b>\$ 7,603</b>	<b>\$ 7,805</b>	<b>\$ 6,666</b>	<b>\$ 6,522</b>	<b>\$ 9,640</b>	<b>\$ 6,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,431</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (21,399)</b>	<b>\$ 13,460</b>	<b>\$ 358,841</b>	<b>\$ (3,997)</b>	<b>\$ 639</b>	<b>\$ (229)</b>	<b>\$ (750)</b>	<b>\$ (5,465)</b>	<b>\$ (1,636)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,865</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	-	-	-	-	-	-	(57,054)	-	-	-	-	-	(57,054)
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (57,054)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (57,054)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (21,399)</b>	<b>\$ 13,460</b>	<b>\$ 358,841</b>	<b>\$ (3,997)</b>	<b>\$ 639</b>	<b>\$ (229)</b>	<b>\$ (57,804)</b>	<b>\$ (5,465)</b>	<b>\$ (1,636)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,811</b>

**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 June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 221,115	\$ 221,115	\$ 224,362	\$ 3,247
Interest Income	6,000	4,500	6,269	1,769
<b>Total Revenues</b>	<b>\$ 227,115</b>	<b>\$ 225,615</b>	<b>\$ 230,632</b>	<b>\$ 5,017</b>
<b>Expenditures:</b>				
<b>Series 2017A-1</b>				
Interest - 11/1	\$ 22,703	\$ 22,703	\$ 22,703	\$ -
Interest - 5/1	22,703	22,703	22,703	-
Principal - 5/1	105,000	105,000	105,000	-
<b>Series 2017A-2</b>				
Interest 11/1	14,000	14,000	14,000	-
Interest - 5/1	14,000	14,000	14,000	-
Principal - 5/1	35,000	35,000	35,000	-
Special Call - 5/1	-	-	45,000	(45,000)
<b>Total Expenditures</b>	<b>\$ 213,406</b>	<b>\$ 213,406</b>	<b>\$ 258,406</b>	<b>\$ (45,000)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 13,709</b>	<b>\$ 12,209</b>	<b>\$ (27,774)</b>	<b>\$ (39,983)</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 13,709</b>	<b>\$ 12,209</b>	<b>\$ (27,774)</b>	<b>\$ (39,983)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 78,163</b>		<b>\$ 111,642</b>	
<b>Fund Balance - Ending</b>	<b>\$ 91,872</b>		<b>\$ 83,868</b>	

**Heron Isles**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending June 30, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
<b>Revenues</b>				
Capital Reserve Transfer In	\$ 57,054	\$ 57,054	\$ 57,054	\$ -
Interest	100	75	3,983	3,908
<b>Total Revenues</b>	<b>\$ 57,154</b>	<b>\$ 57,129</b>	<b>\$ 61,037</b>	<b>\$ 3,908</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 5,850	\$ (5,850)
Repair and Replacements	-	-	12,450	(12,450)
Other Service Charges	-	-	215	(215)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,515</b>	<b>\$ (18,515)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 57,154</b>		<b>\$ 42,522</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 57,154</b>		<b>\$ 42,522</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 179,563</b>		<b>\$ 158,948</b>	
<b>Fund Balance - Ending</b>	<b>\$ 236,717</b>		<b>\$ 201,470</b>	

**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)
Less: May 1, 2025	(\$105,000)
<b>Current Bonds Outstanding</b>	<b>\$1,370,000</b>

(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)
Less: May 1, 2025	(\$35,000)
Less: May 1, 2025 (Prepayment)	(\$45,000)
<b>Current Bonds Outstanding</b>	<b>\$480,000</b>

<b>Total Bonds Outstanding</b>	<b>\$1,850,000</b>
--------------------------------	--------------------

*C.*

# Heron Isles

## Community Development District

### FISCAL YEAR 2025 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	10/29/24	971.65	1,811.94	2,783.59
2	11/21/24	17,848.96	33,285.11	51,134.07
3	12/5/24	181,864.49	339,144.72	521,009.21
4	12/20/24	13,292.33	24,787.82	38,080.15
5	1/8/25	728.74	1,358.97	2,087.71
6	2/6/25	2,978.14	5,553.70	8,531.84
7	3/7/25	1,859.63	3,467.87	5,327.50
8	4/8/25	1,858.30	3,465.40	5,323.70
Interest	4/8/25	78.54	146.46	225.00
9	5/7/25	1,197.74	2,233.58	3,431.32
11	6/11/25	94.71	176.61	271.32
12	6/12/25	1,589.20	2,963.58	4,552.78
		-	-	
TOTAL TAX ROLL RECEIPTS		\$ 224,362.43	\$ 418,395.76	\$ 642,758.19
TOTAL DUE TAX ROLL RECEIPTS		\$ (3,247.04)	\$ (6,055.15)	\$ (9,302.19)
PERCENT COLLECTED		DEBT	O&M	TOTAL
% COLLECTED TAX ROLL		101.47%	101.47%	101.47%

*D.*



**Heron Isles**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Fiscal Year 2025**  
**Check Register**

<i>Fund</i>	<i>Date</i>	<i>check #'s</i>	<i>Amount</i>	<i>Amount</i>
General Fund				
	4/1/25 - 4/30/25	784-792	\$18,153.11	
	5/1/25 - 5/31/25	793-803	17,660.22	
	6/1/25 - 6/30/25	804-815	20,466.00	
<b>TOTAL</b>				<b>\$56,279.33</b>
Capital Reserve				
	4/15/25	12	\$5,850.02	
<b>TOTAL</b>				<b>\$5,850.02</b>
Autopayments				
	04/07/25	JEA	\$892.79	
	04/08/25	FPL	2,733.74	
	05/06/25	JEA	1,041.83	
	05/06/25	FPL	2,736.61	
	05/29/25	IRS TAX PAYMENT	122.40	
	06/05/25	JEA	1,173.58	
	06/05/25	FPL	2,768.64	
<b>TOTAL</b>				<b>\$11,469.59</b>
<b>TOTAL CHECK REGISTER</b>				<b>\$73,598.94</b>

\* Fedex Invoices available upon request

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/09/25	00014	4/01/25 310	202504 320-57200-34100		*	1,158.25	
			APR FACILITY MANAGEMENT				
				GOVERNMENTAL MANAGEMENT SERVICES			1,158.25 000784
4/09/25	00014	4/01/25 311	202504 310-51300-34000		*	4,689.08	
			APR MANAGEMENT FEES				
		4/01/25 311	202504 310-51300-35110		*	112.33	
			APR WEBSITE ADMIN				
		4/01/25 311	202504 310-51300-35100		*	168.50	
			APR INFORMATION TECH				
		4/01/25 311	202504 310-51300-31300		*	140.42	
			APR DISSEMINATION SVCS				
		4/01/25 311	202504 310-51300-51000		*	.12	
			OFFICE SUPPLIES				
		4/01/25 311	202504 310-51300-42000		*	2.76	
			POSTAGE				
		4/01/25 311	202504 310-51300-41000		*	17.83	
			TELEPHONE				
				GOVERNMENTAL MANAGEMENT SERVICES			5,131.04 000785
4/15/25	00130	2/28/25 88433	202502 320-57200-46500		*	733.60	
			FEB LAKE MAINTENANCE				
				FUTURE HORIZONS, INC			733.60 000786
4/15/25	00130	3/31/25 88854	202503 320-57200-46500		*	733.60	
			MAR LAKE MAINTENANCE				
				FUTURE HORIZONS, INC			733.60 000787
4/22/25	00139	2/26/25 9274640	202502 320-57200-46250		*	492.30	
			FEB IRRIGATION REPAIRS				
				BRIGHTVIEW LANDSCAPE SERVICES INC			492.30 000788
4/22/25	00139	3/01/25 9260404	202503 320-57200-46200		*	7,278.00	
			MAR LANDSCAPE MAINTENANCE				
				BRIGHTVIEW LANDSCAPE SERVICES INC			7,278.00 000789
4/22/25	00093	4/15/25 15	202504 310-51300-49000		*	250.00	
			AMORT SE2017A-2 PRE \$45K				
				DISCLOSURE SERVICES, LLC			250.00 000790
4/22/25	00014	4/11/25 312	202503 320-57200-49700		*	869.82	
			MAINTENANCE SUPPLIES				
				GOVERNMENTAL MANAGEMENT SERVICES			869.82 000791
4/22/25	00141	4/15/25 12040	202503 310-51300-31500		*	1,506.50	
			MAR GENERAL COUNSEL				
				KILINSKI VAN WYK PLLC			1,506.50 000792
				HIC -HERON ISLES - BPEREGRINO			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/25	00141	5/18/25 12294	202504 310-51300-31500	KILINSKI VAN WYK PLLC	*	1,130.00	1,130.00 000802
5/20/25	00132	5/01/25 44	202505 320-57200-46600	IAN J ROBINSON	*	613.00	613.00 000803
6/04/25	00130	5/30/25 89834	202505 320-57200-46500	FUTURE HORIZONS, INC	*	733.60	733.60 000804
6/04/25	00014	5/16/25 316	202504 320-57200-49700	GOVERNMENTAL MANAGEMENT SERVICES	*	677.17	677.17 000805
6/04/25	00146	6/01/25 424935	202506 320-57200-34500	HI-TECH SYSTEM ASSOCIATES INC	*	120.00	120.00 000806
6/11/25	00139	6/01/25 9367708	202506 320-57200-46200	BRIGHTVIEW LANDSCAPE SERVICES INC	*	7,278.00	7,278.00 000807
6/11/25	00014	6/01/25 318	202506 310-51300-34000	JUN MANAGEMENT FEES	*	4,689.08	
		6/01/25 318	202506 310-51300-35110	JUN WEBSITE ADMIN	*	112.33	
		6/01/25 318	202506 310-51300-35100	JUN INFORMATION TECH	*	168.50	
		6/01/25 318	202506 310-51300-31300	JUN DISSEMINATION SVCS	*	140.42	
		6/01/25 318	202506 310-51300-51000	OFFICE SUPPLIES	*	.66	
		6/01/25 318	202506 310-51300-42000	POSTAGE	*	20.48	
		6/01/25 318	202506 310-51300-42500	COPIES	*	85.80	
				GOVERNMENTAL MANAGEMENT SERVICES			5,217.27 000808
6/11/25	00150	5/30/25 1266	202505 320-57200-49700	LV FENCE & GATES LLC	*	615.00	615.00 000809
6/11/25	00132	6/01/25 45	202506 320-57200-46600	IAN J ROBINSON	*	613.00	613.00 000810

HIC -HERON ISLES - BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/17/25	00014	6/01/25 317	202506 320-57200-34100	JUN FACILITY MANAGEMENT	*	1,158.25	
				GOVERNMENTAL MANAGEMENT SERVICES			1,158.25 000811
6/17/25	00151	6/10/25 3031150	202506 320-57200-49700	RPL 2 GFI'S/IN USE COVERS	*	265.00	
				PEACOCK ELECTRIC INC			265.00 000812
6/17/25	00110	6/13/25 3804	202505 310-51300-31100	MAY ENGINEERING SERVICES	*	507.50	
				YURO AND ASSOCIATES LLC			507.50 000813
6/24/25	00014	6/18/25 321	202505 320-57200-49700	FACILITY MAINTENANCE	*	160.00	
				GOVERNMENTAL MANAGEMENT SERVICES			160.00 000814
6/24/25	00141	6/16/25 12511	202505 310-51300-31500	MAY GENERAL COUNSEL	*	3,121.21	
				KILINSKI VAN WYK PLLC			3,121.21 000815
TOTAL FOR BANK B						56,279.33	
TOTAL FOR REGISTER						56,279.33	

**Governmental Management Services, LLC**

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

**Invoice****Invoice #:** 310**Invoice Date:** 4/1/25**Due Date:** 4/1/25**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 - April 2025		1,158.25	1,158.25
<i>Alison Moring</i> 4-3-25			

**RECEIVED***By Tara Lee at 9:46 am, Apr 04, 2025***Total** \$1,158.25**Payments/Credits** \$0.00**Balance Due** \$1,158.25

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

**Invoice #:** 311  
**Invoice Date:** 4/1/25  
**Due Date:** 4/1/25  
**Case:**  
**P.O. Number:**

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

<b>Balance Due</b>	<b>\$5,131.04</b>
--------------------	-------------------

**By Tara Lee at 12:41 pm, Apr 03, 2025**

**Future Horizons, Inc**

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

Voice: 904-692-1187  
Fax: 904-692-1193

**INVOICE**

Invoice Number: 88433  
Invoice Date: Feb 28, 2025  
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	2/24/25	3/30/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed February 24, 2025  Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 3/4/2024 Acct. # 1-320-57200-46500  <b>RECEIVED</b> <i>By Tara Lee at 3:11 pm, Apr 09, 2025</i>	733.60	733.60
Subtotal				733.60
Sales Tax				
Freight				
Total Invoice Amount				733.60
Payment/Credit Applied				
<b>TOTAL</b>				<b>733.60</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



**Future Horizons, Inc**

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

Voice: 904-692-1187  
Fax: 904-692-1193

**INVOICE**

Invoice Number: 88854  
Invoice Date: Mar 31, 2025  
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	3/13/25	4/30/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed March 13, 2025  Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4/1/2024 Acct. # 1-320-57200-46500  <b>RECEIVED</b> <i>By Tara Lee at 3:52 pm, Apr 01, 2025</i>	733.60	733.60
Subtotal				733.60
Sales Tax				
Freight				
Total Invoice Amount				733.60
Payment/Credit Applied				
<b>TOTAL</b>				<b>733.60</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

# INVOICE

## BrightView

Landscape Services

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

**Customer #:** 24245977  
**Invoice #:** 9274640  
**Invoice Date:** 2/26/2025  
**Sales Order:** 8604979  
**Cust PO #:**

**Project Name:** Heron Isles - Irrigation inspection repair proposal  
**Project Description:** Irrigation inspection completed on 02/05/2025

Job Number	Description	Qty	UM	Unit Price	Amount
346108392	Heron Isles CDD				
	4" Rotor	4.000	EA	51.00	204.00
	6" Spray head	5.000	EA	41.66	208.30
	Nozzle	8.000	EA	10.00	80.00
	Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4/17/2025 Acct. # 1-320-57200-46250 Irrigation Repairs				
	<b>RECEIVED</b> By Tara Lee at 8:55 am, Apr 18, 2025				
				<b>Total Invoice Amount</b>	<b>492.30</b>
				<b>Taxable Amount</b>	
				<b>Tax Amount</b>	
				<b>Balance Due</b>	<b>492.30</b>

**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 #: 9274640  
Invoice Date: 2/26/2025

**Amount Due: \$ 492.30**

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  
Property Address    96005 Starlight Ln  
                             Yulee, FL 32097

Contact              Terry Glynn  
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   Irrigation inspection completed on 02/05/2025

### Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
4.00	EACH	4" Rotor	\$51.00	\$204.00
5.00	EACH	6" Spray head	\$41.66	\$208.30
8.00	EACH	Nozzle	\$10.00	\$80.00

For internal use only

SO#                    8604979  
JOB#                 346108392  
Service Line        150

**Total Price                    \$492.30**

### 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 the 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 back 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:

Signature	Title
Terry Glynn	February 24, 2025
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Irrigation Manager
Signature	Title
Gonzalo M. Castellon	February 24, 2025
Printed Name	Date

Job #:	346108392		
SO #:	8804979	Proposed Price:	\$492.30

## Indra Dudley

---

**From:** Jennifer Mabus  
**Sent:** Monday, February 24, 2025 12:39 PM  
**To:** Indra Dudley; Gonzalo Castellon  
**Subject:** FW: BrightView - SO# 8604979 Heron Isles - Irrigation inspection repair proposal

Here is the approval for Heron Isles proposal.

**From:** Chip Dellinger <cdellinger@gmsnf.com>  
**Sent:** Monday, February 24, 2025 9:40 AM  
**To:** Jennifer Mabus <Jennifer.Mabus@brightview.com>; 'Terry Glynn' <tglynn@gmsnf.com>; dlaughlin@gmsnf.com  
**Subject:** Re: BrightView - SO# 8604979 Heron Isles - Irrigation inspection repair proposal

### EXTERNAL E-MAIL

Jen,

Let's go ahead with the repairs

---

Chip Dellinger  
Governmental Management Services  
904 631 5135  
cdellinger@gmsnf.com

---

**From:** Jennifer Mabus <Jennifer.Mabus@brightview.com>  
**Sent:** Wednesday, February 12, 2025 1:01 PM  
**To:** 'Terry Glynn' <tglynn@gmsnf.com>; dlaughlin@gmsnf.com <dlaughlin@gmsnf.com>; Chip Dellinger <cdellinger@gmsnf.com>  
**Subject:** FW: BrightView - SO# 8604979 Heron Isles - Irrigation inspection repair proposal

Good afternoon, I have attached the most recent irrigation inspection and a proposal for repairs. Please review and let me know if approved and we can schedule the work to be done.

Thanks  
Jen



# INVOICE

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

Customer #: 24245977  
Invoice #: 9260404  
Invoice Date: 3/1/2025  
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For March  Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4.17.2025 Acct. # 001.320.57200.46200  <b>RECEIVED</b> <b>By Tara Lee at 8:54 am, Apr 18, 2025</b>	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](mailto: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 #: 9260404  
Invoice Date: 3/1/2025

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

Disclosure Services LLC

1005 Bradford Way  
Kingston, TN 37763

# Invoice

Date	Invoice #
4/15/2025	15

Bill To
Heron Isles CDD c/o GMS, LLC

Terms	Due Date
Net 30	5/15/2025

Description	Amount
Amortization Schedule Series 2017A-2 5-1-25 Prepay \$45,000	250.00
<div><b>RECEIVED</b> <i>By Tara Lee at 11:10 am, Apr 16, 2025</i></div>	

<b>Total</b>	\$250.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$250.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

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

# Invoice

Invoice #: 312  
Invoice Date: 4/11/25  
Due Date: 4/11/25  
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 March 1 - March 31, 2025	15.35	40.00	614.00
Maintenance Supplies		255.82	255.82

Approved  
Chip Dellinger, Operations Manager  
Governmental Management Services  
On behalf of Heron Isles CDD  
Date: 4/15/2025  
Acct. # 1-320-57200-49700

**RECEIVED**

By Tara Lee at 8:59 am, Apr 18, 2025

*Alison Mossing*  
4-17-25

**Total** \$869.82

**Payments/Credits** \$0.00

**Balance Due** \$869.82



**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF MARCH 2025**

---

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
3/3/25	2.3	T.M.	Raked mulch at both playground, removed debris around neighborhood, blew leaves and debris off common areas
3/13/25	1	C.D.	Met with Greg at park to discuss lighting options
3/13/25	3.08	T.M.	Removed debris around community, raked mulch at both playgrounds, blew leaves and debris off sidewalks, removed and disposed of tree branch that fell
3/20/25	3.67	T.M.	Used caulk gun and glue to glue stones that had fallen outside of bathrooms, used hardware to hang up playground piece that fell, removed debris from around neighborhood, picked up supplies
3/26/25	2	C.D.	Inspected condition of pond banks and coordinated with deficiencies, checked over playground and bathrooms
3/27/25	3.3	T.M.	Raked mulch at playgrounds, blew leavers and debris off common area sidewalks, cleaned graffiti off playground, removed debris around neighborhood and playground
<b>TOTAL</b>	<u>15.35</u>		
<b>MILES</b>	<u>0</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

**MAINTENANCE BILLABLE PURCHASES**

Period Ending 4/05/25

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HERON ISLES				
	3/20/25	5/16 Bolts	2.83	C.D.
	3/20/25	Caulk Gun	5.73	C.D.
	3/20/25	5/16 Flat Washers	7.33	C.D.
	3/20/25	Lock Nuts	4.57	C.D.
	3/20/25	Composite Shims (2)	5.24	C.D.
	3/20/25	Gorilla Glue Max Construction Adhesive (3)	48.23	C.D.
	3/20/25	1/4 Nuts	4.57	C.D.
	3/20/25	1/4 Bolts	8.02	C.D.
	4/3/25	Dewalt Folding Workbench	136.85	C.D.
	4/3/25	Earplugs 10pk	5.50	C.D.
	4/3/25	Diablo 4.5" Masonary Grinder Blade	8.60	C.D.
	4/3/25	3M Reperator 2pk	18.37	C.D.
		<b>TOTAL</b>	<b><u>\$255.82</u></b>	



**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 # 12040  
Date: 04/15/2025  
Due On: 05/15/2025

**HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING**

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	03/06/2025	Prepare for and attend meeting with District staff and Comcast representative to discuss cable installation and agreements needed; confer with LG regarding follow-up items needed.	1.20	\$305.00	\$366.00
Service	LG	03/06/2025	Review existing easements on CDD property.	1.20	\$350.00	\$420.00
Service	LG	03/07/2025	Research case law regarding public comment periods; prepare amendments to Opportunity to be Heard Resolution.	0.10	\$350.00	\$35.00
Service	LG	03/12/2025	Advise regarding comcast easement.	0.20	\$350.00	\$70.00
Service	MGH	03/12/2025	Review additional correspondence regarding documents requested for proposed Comcast easement.	0.10	\$305.00	\$30.50
Service	MGH	03/14/2025	Review and provide comments to Board meeting minutes; preliminary review of revised easement agreement from Comcast.	0.50	\$305.00	\$152.50
Service	LG	03/17/2025	Review updated Comcast easement.	0.30	\$350.00	\$105.00
Service	MGH	03/17/2025	Review status of negotiations with Comcast for internet services and associated easement agreement with the CDD.	0.10	\$305.00	\$30.50
Service	MGH	03/24/2025	Review additional correspondence and information regarding potential	0.20	\$305.00	\$61.00

Comcast easement over District  
property for internet services  
installation.

Service	JK	03/25/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	\$350.00	\$70.00
Service	MGH	03/26/2025	Analyze additional correspondence, documents, and information related to potential easement for Comcast to install equipment across District property and ongoing discussions with HOA.	0.20	\$305.00	\$61.00
Service	LG	03/28/2025	Confer with HOA and Laughlin regarding internet easement requests.	0.30	\$350.00	\$105.00
					<b>Total</b>	<b>\$1,506.50</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12040	05/15/2025	\$1,506.50	\$0.00	\$1,506.50
<b>Outstanding Balance</b>				<b>\$1,506.50</b>
<b>Total Amount Outstanding</b>				<b>\$1,506.50</b>

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

Please pay within 30 days.

**RECEIVED**

**By Tara Lee at 11:25 am, Apr 21, 2025**



# INVOICE

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

Customer #: 24245977  
Invoice #: 9328568  
Invoice Date: 5/1/2025  
Cust PO #:

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For May  Approved Chip Dellinger Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4.30.2025 Acct. # 001.320.57200.46200  <b>RECEIVED</b> <b>By Tara Lee at 4:35 pm, Apr 30, 2025</b>	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](mailto: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 #: 9328568  
Invoice Date: 5/1/2025

Amount Due: \$7,278.00

*Thank you for allowing us to serve you*

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

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

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

**Future Horizons, Inc**

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

Voice: 904-692-1187  
Fax: 904-692-1193

**INVOICE**

Invoice Number: 89343  
Invoice Date: Apr 30, 2025  
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	4/10/25	5/30/25

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services performed April 10, 2025  Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 4/30/2024 Acct. # 1-320-57200-46500  <b>RECEIVED</b> By Tara Lee at 4:49 pm, Apr 30, 2025	733.60	733.60
Subtotal				733.60
Sales Tax				
Freight				
Total Invoice Amount				733.60
Payment/Credit Applied				
<b>TOTAL</b>				<b>733.60</b>

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

**From:** [kbatten@naderspestraiders.com](mailto:kbatten@naderspestraiders.com) <[kbatten@naderspestraiders.com](mailto:kbatten@naderspestraiders.com)>  
**Sent:** Wednesday, April 30, 2025 4:40 PM  
**To:** [Cdellinger@gmsnf.com](mailto:Cdellinger@gmsnf.com) <[Cdellinger@gmsnf.com](mailto:Cdellinger@gmsnf.com)>  
**Subject:** Invoice for Service

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

## INVOICE

**Bill To [826100]**  
Heron Isles CDD  
475 W Town Pl Ste 114  
St Augustine, FL 32092-3649

**Service Address [826100]**  
Heron Isles  
96139 Heron Isles Parkway  
Yulee, FL 32097

Invoice # 61652206

Technician Todd Steele

Invoice Date 05/01/25

License #

Service Date 05/01/25

Target Pest TER

Purchase  
Order

Service	Description	Price
R-SEN-REN-DMG	Sentricon Guarantee/Coverage	\$264.00

**Subtotal** \$264.00

**Tax** \$0.00

**Total** \$264.00

**Amount Paid** \$0.00

**Balance** \$264.00

**RECEIVED**

*By Tara Lee at 10:33 am, May 05, 2025*

Click this [link](#) to pay your bill online.

**Please note: Link will expire after 60 days.**

*Thank you for your business! If you have any questions, please call us.*

Order/Service  
Instructions

**Kristin Batten**  
**Customer Care Specialist**

**P 904-800-7546**

**542347 US-1, Callahan, FL 32011**

**naderspestraiders.com**

**Voted Top 10 USA Workplace 4 Years in a Row**



**Governmental Management Services, LLC**  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 313  
Invoice Date: 5/1/25  
Due Date: 5/1/25  
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 - May 2025		1,158.25	1,158.25
<div>Alison Moring 5-7-25</div>			

**RECEIVED**

By Tara Lee at 10:11 am, May 08, 2025

**Total** \$1,158.25

**Payments/Credits** \$0.00

**Balance Due** \$1,158.25

**Governmental Management Services, LLC**

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

**Invoice****Invoice #:** 314**Invoice Date:** 5/1/25**Due Date:** 5/1/25**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 - May 2025		4,689.08	4,689.08
Website Administration - May 2025		112.33	112.33
Information Technology - May 2025		168.50	168.50
Dissemination Agent Services - May 2025		140.42	140.42
Office Supplies		0.21	0.21
Postage		4.83	4.83
<b>Total</b>			<b>\$5,115.37</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$5,115.37</b>

**RECEIVED**  
*By Tara Lee at 4:36 pm, May 07, 2025*



Tallahassee, FL 32308  
2498 Centerville Rd.

## Invoice

Invoice #: 421729  
Invoice Date: 04/01/2025  
Completed: 04/01/2025  
Terms: Due on Aging Date  
Bid#:

**Bill to:**

Heron Isles  
96005 Starlight Ln  
Yulee, FL 32097

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	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
Hi-Tech Commercial Video 4	1.00	\$20.00	20.00
Sales Tax			8.40

**RECEIVED**

**By Tara Lee at 9:57 am, May 06, 2025**

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**

<b>Total</b>	<b>\$128.40</b>
<b>Payments</b>	<b>\$-8.40</b>
<b>Balance Due</b>	<b>\$120.00</b>



Tallahassee, FL 32308  
2498 Centerville Rd.

## Invoice

Invoice #: 423332  
Invoice Date: 05/01/2025  
Completed: 05/01/2025  
Terms: Due on Aging Date  
Bid#:

**Bill to:**

Heron Isles  
96005 Starlight Ln  
Yulee, FL 32097

96005 Starlight Ln

[Click Here to Pay Online!](#)

**HiTechFlorida.com**

Description	Qty	Rate	Amount
3-11825-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
Hi-Tech Commercial Video 4	1.00	\$20.00	20.00
Sales Tax			8.40

**RECEIVED**

By Tara Lee at 9:57 am, May 06, 2025

Tech Resolution Note:

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

<b>Total</b>	<b>\$128.40</b>
<b>Payments</b>	<b>\$-8.40</b>
<b>Balance Due</b>	<b>\$120.00</b>

**Bob's Backflow & Plumbing Services**

4640 Subchaser Ct., Ste 113  
Jacksonville, FL 32244

Phone # (904) 268-8009

Fax # (904) 292-4403

# INVOICE

22351

Invoice Date

5/10/2025

**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  
Various Address  
Yulee, FL 32097



P.O. Number

Terms

Due Date

Net 30

6/9/2025

Serviced	Description	Quantity	Price Each	Amount
5/5/2025	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider  96259 Heron Isles Pkwy 2" Wilkins 975XL2 Serial# ACQ9762 - PASSED	1	45.00	45.00

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.

**RECEIVED**

By Tara Lee at 1:30 pm, May 13, 2025

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

# Invoice

Invoice #: 315  
Invoice Date: 5/14/25  
Due Date: 5/14/25  
Case:  
P.O. Number:

**Bill To:**

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

Description	Hours/Qty	Rate	Amount
Pressure Washing Services - May 2025		1,083.00	1,083.00
<div>Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 5/14/2025 Acct. # 1 320 57200 49700</div> <div><b>RECEIVED</b> By Tara Lee at 11:27 am, May 16, 2025</div>			

*Alison Moxing*  
5-16-25

Total	\$1,083.00
Payments/Credits	\$0.00
Balance Due	\$1,083.00

**Governmental Management Services, Inc.**  
475 West Town Place, Suite 114, Saint Augustine, Florida 32092

Service Detail

Bill To: Heron Isles CDD

Invoice Date: 5/1/25

Due Date: Upon Receipt

Amount Due: \$ 1,083.00

---

<u>Date</u>	<u>Description</u>	<u>Amount</u>
	Pressure washed fence line on Heron Isles Parkway	\$1,083.00

Hot Water and Chemical Treatment to remove dirt, mildew, and algae.

TOTAL AMOUNT DUE: \$1,083.00

Should you have any questions, please contact Rich Gray @ (904) 759-8890  
or rgray@msmf.com

Remit Payment

---



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 # 12294  
Date: 05/18/2025  
Due On: 06/17/2025

### HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	04/01/2025	Review additional correspondence from Comcast regarding installation timeline.	0.10	\$305.00	\$30.50
Service	LG	04/02/2025	Provide information regarding 2025 ethics training requirements.	0.40	\$350.00	\$140.00
Service	LG	04/09/2025	Analyze documents needed for FY 2026 budget processes.	0.20	\$350.00	\$70.00
Service	MGH	04/18/2025	Analyze overall status of ongoing District projects.	0.10	\$305.00	\$30.50
Service	LG	04/21/2025	Respond to communication from Comcast regarding proposed easement.	0.30	\$350.00	\$105.00
Service	LG	04/22/2025	Research easement locations for proposed comcast easement; confer with HOA counsel regarding same.	1.40	\$350.00	\$490.00
Service	CD	04/22/2025	Analyze and respond to email from District Staff; Download Plats	0.30	\$180.00	\$54.00
Service	LG	04/28/2025	Confer with Comcast regarding proposed easement locations.	0.40	\$350.00	\$140.00
Service	RVW	04/30/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	\$350.00	\$70.00
<b>Non-billable entries</b>						
Service	MGH	04/11/2025	Analyze strategy for budget documents and timeline for submission.	0.10	\$305.00	\$30.50



Service	MGH	04/14/2025	Review additional correspondence regarding Comcast equipment installation and easement.	0.40	\$305.00	<del>\$30.50</del>
Service	MGH	04/21/2025	Analyze additional correspondence regarding potential Comcast easement.	0.40	\$305.00	<del>\$30.50</del>
Service	MGH	04/22/2025	Analyze proposed easement map and additional correspondence from Comcast representative.	0.40	\$305.00	<del>\$30.50</del>
Service	MGH	04/28/2025	Analyze additional correspondence regarding potential Comcast easement.	0.40	\$305.00	<del>\$30.50</del>
					<b>Total</b>	<b>\$1,130.00</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12294	06/17/2025	\$1,130.00	\$0.00	\$1,130.00
<b>Outstanding Balance</b>				<b>\$1,130.00</b>
<b>Total Amount Outstanding</b>				<b>\$1,130.00</b>

**RECEIVED**

**By Tara Lee at 9:25 am, May 19, 2025**

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

Please pay within 30 days.



Approved  
 Chip Dellinger, Operations Manager  
 Governmental Management Services  
 On behalf of Heron Isles CDD  
 Date: 5/13/2025  
 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 # 0000000044  
 Date 05/01/2025  
 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 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:**

May Services.

**RECEIVED**

*By Tara Lee at 1:32 pm, May 13, 2025*

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

Invoice Number: 89834  
Invoice Date: May 30, 2025  
Page: 1

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

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

<b>Customer ID</b>	<b>Customer PO</b>	<b>Payment Terms</b>	
Heron02	Per Contract	Net 30 Days	
<b>Sales Rep ID</b>	<b>Shipping Method</b>	<b>Ship Date</b>	<b>Due Date</b>
	Hand Deliver	5/21/25	6/29/25

[illegible]

Overdue invoices are subject to finance charges.

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

# Invoice

Invoice #: 316  
Invoice Date: 5/16/25  
Due Date: 5/16/25  
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 April 1 - April 30, 2025	16	40.00	640.00
Maintenance Supplies		37.17	37.17
<div>Approved Chip Dellinger, Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 5/20/2025 Acct. # 1-320-57200-49700</div> <div>Alison Moxing 5/23/25</div>			

**RECEIVED**

By Tara Lee at 9:21 am, May 23, 2025

Total \$677.17

Payments/Credits \$0.00

Balance Due \$677.17

**HERON ISLES COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF APRIL 2025**

---

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
4/3/25	4	C.D.	Worked on stone repairs from fallen stones
4/3/25	3	T.M.	Worked on stone repairs at one of the stone towers, raked mulch at playgrounds
4/10/25	2	C.D.	Raked mulch level at both parks, removed debris around parks and along both sides of Heron Isles Parkway
4/10/25	1	T.M.	Raked mulch, removed debris around neighborhood
4/17/25	4	C.D.	Repaired broken fencing along Heron Isles Parkway, cut back wax mertles overgrowing Heron Isles sign at round-a-bout
4/24/25	2	C.D.	Repaired playground feature, removed debris around playground, picked up supplies
<b>TOTAL</b>	<u>16</u>		
<b>MILES</b>	<u>0</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

**MAINTENANCE BILLABLE PURCHASES**

Period Ending 5/05/25

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
HERON ISLES	4/18/25	9" Metal Snips	19.52	C.D.
	4/24/25	1/4" 1.5" Bolts	1.69	C.D.
	4/24/25	1/4" 2.5" Bolts	1.69	C.D.
	4/24/25	#10 Machine Screws	1.69	C.D.
	4/24/25	SS Fender Washers	6.87	C.D.
	4/24/25	1/4" Fender Washers	5.72	C.D.
		<b>TOTAL</b>	<b><u>\$37.17</u></b>	



Tallahassee, FL 32308  
2498 Centerville Rd.

## Invoice

Invoice #: 424935  
Invoice Date: 06/01/2025  
Completed: 06/02/2025  
Terms: Due on Aging Date  
Bid#:

**Bill to:**

Heron Isles  
96005 Starlight Ln  
Yulee, FL 32097

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	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
Hi-Tech Commercial Video 4	1.00	\$20.00	20.00
Sales Tax			0.00

**RECEIVED**

By Tara Lee at 1:36 pm, Jun 02, 2025

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**

<b>Total</b>	<b>\$120.00</b>
<b>Payments</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$120.00</b>



# INVOICE

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

**Customer #:** 24245977  
**Invoice #:** 9367708  
**Invoice Date:** 6/1/2025  
**Cust PO #:**

Job Number	Description	Amount
346108392	Heron Isles CDD Exterior Maintenance For June	7,278.00
<div style="border: 1px solid black; border-radius: 10px; padding: 10px; text-align: center;"> <p><b>RECEIVED</b></p> <p><i>By Tara Lee at 12:37 pm, Jun 04, 2025</i></p> </div>		
<p>Approved Kelly Mullins Operations Manager Governmental Management Services On behalf of Heron Isles CDD Date: 6-4-25 Acct. # 001.320.57200.46200</p>		<p><b>Total invoice amount</b> 7,278.00  <b>Tax amount</b>  <b>Balance due</b> 7,278.00</p>

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](mailto: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 #: 9367708  
Invoice Date: 6/1/2025

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

**Governmental Management Services, LLC**

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

**Invoice****Invoice #:** 318**Invoice Date:** 6/1/25**Due Date:** 6/1/25**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 - June 2025		4,689.08	4,689.08
Website Administration - June 2025		112.33	112.33
Information Technology - June 2025		168.50	168.50
Dissemination Agent Services - June 2025		140.42	140.42
Office Supplies		0.66	0.66
Postage		20.48	20.48
Copies		85.80	85.80
<b>Total</b>			<b>\$5,217.27</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$5,217.27</b>

**RECEIVED**  
*By Tara Lee at 12:26 pm, Jun 04, 2025*

## INVOICE

LV Fence & Gates, LLC  
PO Box 195664  
Winter Springs, FL 32719

LVFencesandGates@gmail.com  
+1 (407) 383-6443  
<http://www.lvfenceandgates.com>



**Bill to**  
Heron Isles CDD  
Yulee  
FL  
32097  
Nassau

**Ship to**  
Heron Isles CDD  
97768 Albatross Dr.  
Yulee  
FL  
32097  
Nassau

### Invoice details

Invoice no.: 1266  
Terms: Due Upon Completion  
Invoice date: 05/30/2025  
Due date: 06/03/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Services		1	\$365.00	\$365.00
2.		6' Tan PVC	1, 8' section worth	1	\$250.00	\$250.00

**Total \$615.00**

### Ways to pay

BANK

**Overdue 06/03/2025**

### Note to customer

\*LV FENCE & GATES TERMS AND CONDITIONS ARE INCORPORATED INTO THIS DOCUMENT BY REFERENCE AND TOGETHER REPRESENT THE ENTIRE AGREEMENT. CUSTOMER'S SIGNATURE ON THE INVOICE OR QUOTE/ESTIMATE SHALL BE CONSIDERED ACCEPTANCE OF THE REFERENCED TERMS AND CONDITIONS AND COMMITMENT TO PAY FOR THE SERVICES AND MATERIALS BEING PROVIDED UNDER THOSE TERMS AND CONDITIONS.

Approved  
Kelly Mullins, Operations Manager  
Governmental Management Services  
On behalf of Heron Isles CDD  
Date: 6-5-25  
Acct. # 1-320-57200-49700  
Facility Repairs

Feel free to contact us if you have any questions. We look forward to working with you!  
Lake 386-916-4837 or Toby 407-383-6443

Have a great day!  
LV Fence & Gates

Thank you for your business!

Signature\_\_\_\_\_

Date\_\_\_\_\_

**RECEIVED**  
**By Tara Lee at 1:37 pm, Jun 05, 2025**

# 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](mailto:magictouchcompany254@gmail.com)  
Web: [www.magictouchcompany.com](http://www.magictouchcompany.com)

Payment terms 30 Days  
Invoice # 0000000045  
Date 06/01/2025  
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 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.\*\*

Approved  
Kelly Mullins, Operations Manager  
Governmental Management Services  
On behalf of Heron Isles CDD  
Date: 6-4-25  
Acct. # 1-320-57200-46600

**Subtotal** \$613.00

**Total** **\$613.00**

**Notes:**

June Services.

**RECEIVED**

**By Tara Lee at 12:24 pm, Jun 04, 2025**

**Governmental Management Services, LLC**

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

**Invoice****Invoice #:** 317**Invoice Date:** 6/1/25**Due Date:** 6/1/25**Case:****P.O. Number:****Bill To:**

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

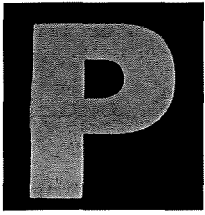
Description	Hours/Qty	Rate	Amount
Facility Management- Heron Isles - June 2025		1,158.25	1,158.25
<i>Alison Moring</i> <i>6-5-25</i>			

<b>Total</b>	<b>\$1,158.25</b>
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<b>Payments/Credits</b>	<b>\$0.00</b>
-------------------------	---------------

<b>Balance Due</b>	<b>\$1,158.25</b>
--------------------	-------------------

**RECEIVED***By Tara Lee at 11:34 am, Jun 16, 2025*



## Peacock Electric Incorporated

Heron Isles CDD  
475 W Town Pl suite 114  
St. Augustine, FL 32092

(904) 631-5135  
KMullins@gmsnf.com

JOB	#3031150
SERVICE DATE	Jun 10, 2025
INVOICE DATE	Jun 10, 2025
PAYMENT TERMS	Upon receipt
DUE DATE	Jun 10, 2025
AMOUNT DUE	<b>\$265.00</b>

### SERVICE ADDRESS

96139 Heron Isles Pkwy  
Yulee, FL 32097

### CONTACT US

474362 E State Rd 200  
Fernandina Beach, FL 32034

(904) 261-0661  
peacockelectric@bellsouth.net

Service completed by: Robert Wilson

## INVOICE

Services	qty	unit price	amount
Electric Flat Rate - Electrical - Per Quote	1.0	\$265.00	\$265.00
Heron Isles CDD			
Look at electric to irrigation pump not working			
- Replaced two GFI's and two in use covers			

Approved  
Kelly Mullins, Operations Manager  
Governmental Management Services  
On behalf of Heron Isles CDD  
Date: 6-10-25  
Acct. # 1-320-57200-49700  
Facility Repairs

Subtotal	\$265.00
Job Total	\$265.00
Amount Due	<b>\$265.00</b>

Thank you for your business!

See our Terms & Conditions

**RECEIVED**  
**By Tara Lee at 3:13 pm, Jun 12, 2025**





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

**Invoice #:** 321  
**Invoice Date:** 6/18/25  
**Due Date:** 6/18/25  
**Case:**  
**P.O. Number:**

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

**By Tara Lee at 12:34 pm, Jun 23, 2025**

Approved  
Kelly Mullins, Operations Manager  
Governmental Management Services  
On behalf of Heron Isles CDD  
Date: 6-20-25  
Acct. # 1-320-57200-49700

Alison Moring  
6-23-25

Total	\$160.00
Payments/Credits	\$0.00
Balance Due	\$160.00



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 # 12511  
Date: 06/16/2025  
Due On: 07/16/2025

### HERON ISLES CDD – 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LG	05/01/2025	Review and respond to changes to comcast easement agreement.	0.30	\$350.00	\$105.00
Service	MGH	05/06/2025	Review draft agenda and identify legal items needed.	0.20	\$305.00	\$61.00
Service	LG	05/07/2025	Confer with HOA counsel regarding internet easements.	0.30	\$350.00	\$105.00
Service	SH	05/07/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	\$305.00	\$61.00
Service	LG	05/08/2025	Confer with HOA counsel regarding internet easements; review draft agenda and send additions.	0.50	\$350.00	\$175.00
Service	LG	05/13/2025	Prepare budget approval resolutions; provide feedback on agenda items.	0.40	\$350.00	\$140.00
Service	MGH	05/19/2025	Review and analyze agenda package and materials for Board consideration in preparation for Board meeting.	0.50	\$305.00	\$152.50
Service	LG	05/19/2025	Review agenda and prepare for Board meeting; review proposed HOA internet easement.	0.80	\$350.00	\$280.00
Service	LG	05/20/2025	Travel to and attend Board meeting; coordinate preparation of legal action items.	3.50	\$350.00	\$1,225.00
Expense	KB	05/20/2025	Travel: Mileage - LG.	78.33	\$0.67	\$52.48
Expense	KB	05/20/2025	Travel: Meals - LG.	1.00	\$10.23	\$10.23

Service	SR	05/22/2025	Review website for compliance with 189.069 F.S.	0.40	\$305.00	\$122.00
Service	SD	05/22/2025	Create a simple budget notice and confer with district staff.	0.50	\$180.00	\$90.00
Service	MGH	05/22/2025	Prepare termination letter to Magic Touch for termination of janitorial services agreement.	0.30	\$305.00	\$91.50
Service	SR	05/23/2025	Review website for compliance.	0.10	\$305.00	\$30.50
Service	LG	05/23/2025	Review and revise budget notice; send janitorial termination letter.	0.40	\$350.00	\$140.00
Service	LG	05/29/2025	Provide revisions to HOA telecommunications easement.	0.80	\$350.00	\$280.00
<b>Non-billable entries</b>						
Service	MGH	05/22/2025	Prepare letter to Magic Touch regarding termination of janitorial services agreement.	<del>0.20</del>	<del>\$305.00</del>	<del>\$61.00</del>
					<b>Total</b>	<b>\$3,121.21</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12511	07/16/2025	\$3,121.21	\$0.00	\$3,121.21
Outstanding Balance				\$3,121.21
Total Amount Outstanding				\$3,121.21

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

Please pay within 30 days.

**RECEIVED**  
By Tara Lee at 3:36 pm, Jun 18, 2025

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/15/24	00146	2/10/25 419113	202502 600-58400-60000	SECURITY INSTAL-PLAYGROUD	*	5,850.02	
HI-TECH SYSTEM ASSOCIATES INC							5,850.02 000012
-----							
TOTAL FOR BANK C						5,850.02	
TOTAL FOR REGISTER						5,850.02	



Tallahassee, FL 32308  
2498 Centerville Rd.

**Bill to:**

Heron Isles  
96005 Starlight Ln  
Yulee, FL 32097

# Invoice

**Invoice #:** 419113  
**Invoice Date:** 02/10/2025  
**Completed:** 02/10/2025  
**Terms:** Due On Receipt  
**Bid#:**  
**Job:** 8229-2

96005 Starlight Ln

[Click Here to Pay Online!](#)

**HiTechFlorida.com**

Description	Qty	Rate	Amount
<i>Heron Isles Playground - 96139 Heron Isles Pkwy. Yulee, FL</i>			
Conduit	1.00	\$150.00	150.00
Hardware	1.00	\$50.00	50.00
Cat6 Cable	1.00	\$100.00	100.00
16ft spectra post	2.00	\$99.00	198.00
Installation	26.00	\$75.00	1,950.00
ADC-VC728PF	2.00	\$241.84	483.68
Pro Series Camera Mounting Plate	2.00	\$20.41	40.82
210 Series Compact Gigabit Switch w/ 8 ports	2.00	\$389.91	779.82
WattBox 250-Series Wi-Fi Surge Protector	2.00	\$187.27	374.54
Nema enclosure	2.00	\$547.52	1,095.04
ANCP3005Q Indoor/outdoor Professional Wi-Fi CPEN	4.00	\$125.69	502.76
.375 IN - 16 SPRING NUT	8.00	\$1.20	9.60
Unistrut Twirl Nut	8.00	\$2.77	22.16
Slotted Hole Channel Strut	20.00	\$4.68	93.60
Sales Tax			0.00

**RECEIVED**

**By Tara Lee at 11:27 am, Apr 09, 2025**

**Tech Resolution Note:**

Auxiliary playground cameras.

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**

<b>Total</b>	<b>\$5,850.02</b>
<b>Payments</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$5,850.02</b>

## *FOURTH ORDER OF BUSINESS*

# ***Heron Isles***

## ***Community Development District***



## ***Approved Budget***

### ***FY 2026***

**August 19, 2025**



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9	<u>Capital Reserve Fund</u>
10	<u>Assessment Schedule</u>



**Heron Isles**  
**Community Development District**  
**Approved Budget**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
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**REVENUES:**

Special Assessments - On Roll	\$412,343	\$418,396	\$-	\$418,396	\$412,343
Interest/Miscellaneous Income	6,000	17,900	3,204	21,104	10,000
Access Key Cards	100	-	-	-	100
Carry Forward Surplus	-	-	-	-	13,193

<b>TOTAL REVENUES</b>	<b>\$418,443</b>	<b>\$436,296</b>	<b>\$3,204</b>	<b>\$439,500</b>	<b>\$435,636</b>
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**EXPENDITURES:**

**Administrative:**

Supervisor Fees	\$4,000	\$2,000	\$1,000	\$3,000	\$4,000
FICA Taxes	306	153	77	230	306
Engineer	4,000	4,488	2,538	7,025	7,200
Attorney	18,000	12,013	5,988	18,000	18,000
Annual Audit	3,460	-	3,460	3,460	3,460
Assessment Administration	7,950	7,950	-	7,950	8,348
Dissemination Agent	1,685	1,264	422	1,685	1,769
Trustee Fees	3,800	-	3,717	3,717	4,080
Management Fees	56,269	42,202	14,067	56,269	59,082
Information Technology	2,022	1,517	506	2,022	2,123
Website Maintenance	1,348	1,011	337	1,348	1,415
Telephone	200	26	124	150	200
Postage & Delivery	800	195	120	315	800
Meeting Room Rental	300	-	150	150	300
General Liability and Public Officials Insurance	22,795	16,779	-	16,779	19,928
Printing & Binding	600	205	135	340	600
Legal Advertising	3,200	-	500	500	3,200
Other Current Charges	7,400	6,855	250	7,105	7,400
Office Supplies	100	3	10	13	100
Dues, Licenses & Subscriptions	175	175	-	175	175

<b>TOTAL ADMINISTRATIVE</b>	<b>\$138,411</b>	<b>\$96,833</b>	<b>\$33,399</b>	<b>\$130,232</b>	<b>\$142,486</b>
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***Operations & Maintenance***

**Utility**

Electric	\$35,750	\$24,429	\$8,400	\$32,829	\$35,750
Water & Sewer	14,000	8,058	4,573	12,631	14,700

<b>Total Utility</b>	<b>\$49,750</b>	<b>\$32,487</b>	<b>\$12,973</b>	<b>\$45,460</b>	<b>\$50,450</b>
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**Contract Services**

Landscape Maintenance (Brightview Landscaping)	\$87,336	\$65,502	\$21,834	\$87,336	\$89,956
Landscape Contingency	15,000	6,060	8,940	15,000	15,000
Irrigation Maintenance	8,500	492	8,008	8,500	8,500
Lake Maintenance (Future Horizons)	9,243	6,602	2,201	8,803	9,243
Janitorial Services (Magic Touch)	7,400	4,904	1,859	6,763	7,400
Facility Management	13,899	10,424	3,475	13,899	14,594
Secuirty Services	-	1,146	360	1,506	1,440
Pest Control Services (Naders Pest Raiders)	350	264	-	264	350
Holiday Decorations	1,500	-	1,500	1,500	1,500

<b>Total Utility</b>	<b>\$143,228</b>	<b>\$95,395</b>	<b>\$48,176</b>	<b>\$143,571</b>	<b>\$147,983</b>
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**Heron Isles**  
**Community Development District**  
**Approved Budget**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
<b><u>Repair and Maintenance</u></b>					
Facility Repairs	\$17,500	\$9,536	\$7,964	\$17,500	\$17,500
Miscellaneous Repairs & Maintenance	7,500	180	7,320	7,500	7,500
Road and Drainage Repairs	5,000	-	-	-	5,000
Contingency	-	-	24,990	24,990	-
<b>Total Repair and Maintenance</b>	<b>\$30,000</b>	<b>\$9,716</b>	<b>\$40,274</b>	<b>\$49,990</b>	<b>\$30,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$361,389</b>	<b>\$177,377</b>	<b>\$134,823</b>	<b>\$369,253</b>	<b>\$370,920</b>
<b><u>Other Sources/(Uses)</u></b>					
Capital Reserve - Transfer Out	\$(57,054)	\$(57,054)	\$-	\$(57,054)	\$(64,717)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$(57,054)</b>	<b>\$(57,054)</b>	<b>\$-</b>	<b>\$(57,054)</b>	<b>\$(64,717)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$-</b>	<b>\$201,865</b>	<b>\$(131,619)</b>	<b>\$13,193</b>	<b>\$-</b>

**Heron Isles**  
**Community Development District**  
**Budget Narrative**

**REVENUES**

**Special Assessments-Tax Roll**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Interest/Miscellaneous Income**

The District earns interest on the monthly average collected balance for each of their investment accounts.

**Access Key Card**

The District will collect fees for replacement of access cards at \$10 each.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

**Attorney**

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees.

**Assessment Roll Administration**

GMS, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

**Trustee Fees**

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Information Technology**

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services, LLC.

**Website Maintenance**

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS, LLC and updated monthly.

**Telephone**

Internet, phone and Wi-Fi service for Office.

**Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Meeting Room Rental**

This item includes the cost to rent a boardroom for the Heron Isles Community Development District supervisor meetings. The rental fees are based on the quarterly meetings.

# Heron Isles

## Community Development District

### Budget Narrative

#### Expenditures - Administrative (continued)

##### General Liability and Public Officials Insurance

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based on estimated premium.

##### Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

##### Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

##### Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

##### Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

##### Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

#### Expenditures - Operations Utilities

##### Electric

This item includes the cost of electricity for Heron Isles CDD that will be provided by FPL.

Location	Account #	Monthly	Annual
100 Heron Isles Pkwy	55251-34119	\$2,430	\$29,160
96139 Heron Isles Pkwy	89411-73059	\$80	\$960
96116 Heron Isles Pkwy	15371-18034	\$55	\$660
96103 Heron Isles Pkwy	79367-06030	\$30	\$360
96443 Heron Isles Pkwy #IRR	62356-51129	\$30	\$360
96638 Heron Isles Pkwy #IRR	62602-83129	\$30	\$360
96148 Heron Isles Pkwy	59739-27030	\$30	\$360
96331 Starfish Dr entwall	39110-92496	\$30	\$360
961164 Heron Isles Pkwy #IRR	17007-82129	\$30	\$360
928 Chester Rd # Entrance	62761-04061	\$30	\$360
Contingency		\$204	\$2,450
<b>Total Electric</b>		<b>\$2,979</b>	<b>\$35,750</b>

##### Water & Sewer

This item includes the cost of water and/or sewer from JEA.

Location	Account #	Monthly	Annual
928 Chester Rd Apt IR01	83714954	\$130	\$1,560
96059 Heron Isles PY-Sewer	82505651	\$120	\$1,440
96059 Heron Isles PY-Water	82505651	\$70	\$840
96259 Heron Isles PY	83582184	\$70	\$840
96320 Starfish Dr	67059090	\$140	\$1,680
96416 Heron Isles PY	67133229	\$300	\$3,600
96572 Heron Isles PY	67133293	\$150	\$1,800
Contingency		\$245	\$2,940
<b>Total Water &amp; Sewer</b>		<b>\$1,225</b>	<b>\$14,700</b>

**Heron Isles**  
**Community Development District**  
**Budget Narrative**

**Expenditures – Operations Contract Services**

**Landscape Maintenance**

Landscape services are to maintain the common areas within the District. The District has contracted with Brightview Landscape Services, Inc to provide these services.

**Landscape Contingency**

Other Landscape service cost such as tree trimmings, tree and plant disposal and replacements.

**Irrigation Maintenance**

Irrigation services are to maintain the common areas within the District. The District has contracted with Brightview Landscape for these services. The contract provides for a 30 day termination.

**Lake Maintenance**

The District has a contract with Future Horizons, Inc. who provide monthly water management services to all the lakes throughout the District.

**Janitorial Services**

The District has a contract with Magic Touch Commercial Cleaning Co for the District janitorial services and for trash removal services.

**Facility Management**

Management Fees include managing, supervising, and coordinating the management, operation and maintenance. The District has a contract with Governmental Management Services, LLC to provide these services.

**Security**

The District uses HiTech Systems to provide CCTV for video security monitoring.

**Pest Control**

The District has a contract with Naders Pest Raiders for termite warranty.

**Holiday Decorations:**

Represents estimated costs for the District to decorate the amenity center throughout the Fiscal Year.

**Expenditures – Repair and Maintenance**

**Facility Repairs**

Repairs and maintenance for the District's common areas.

**Miscellaneous Repairs and Maintenance**

Repairs and maintenance for the District's common ground areas.

**Road and Drainage Repairs**

Estimate for repairs and maintenance of the roadway and drainage system.

**Expenditures – Reserves**

**Capital Reserve**

Represents any Capital expenditures the District may need outside of the regular maintenance. The funds are transferred to Capital Reserve Account and used to fund minor construction or improvements to District property. This includes renovations, repairs, parking lot expansion, or road repairs.

**Heron Isles**  
**Community Development District**  
**Approved Budget**  
**Debt Service Series 2017A1 & A2 Special Assessment Bonds**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
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**REVENUES:**

Special Assessments-On Roll	\$221,115	\$224,362	\$-	\$224,362	\$221,115
Interest Earnings	6,000	6,269	867	7,136	6,000
Carry Forward Surplus <sup>(1)</sup>	78,163	79,392	-	79,392	97,485
<b>TOTAL REVENUES</b>	<b>\$305,279</b>	<b>\$310,024</b>	<b>\$867</b>	<b>\$310,891</b>	<b>\$324,600</b>

**EXPENDITURES:**

**Series 2017A1**

Interest 11/1	\$22,703	\$22,703	\$-	\$22,703	\$21,456
Interest 5/1	22,703	22,703	-	22,703	21,456
Principal 5/1	105,000	105,000	-	105,000	105,000

**Series 2017A2**

Interest 11/1	14,000	14,000	-	14,000	12,000
Interest 5/1	14,000	14,000	-	14,000	12,000
Principal 5/1	35,000	35,000	-	35,000	35,000
Prepayment 5/1	-	45,000	-	45,000	-

<b>TOTAL EXPENDITURES</b>	<b>\$213,406</b>	<b>\$258,406</b>	<b>\$-</b>	<b>\$213,406</b>	<b>\$206,913</b>
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**Other Sources/(Uses)**

Interfund transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

<b>TOTAL EXPENDITURES</b>	<b>\$213,406</b>	<b>\$258,406</b>	<b>\$-</b>	<b>\$213,406</b>	<b>\$206,913</b>
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<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$91,872</b>	<b>\$51,618</b>	<b>\$867</b>	<b>\$97,485</b>	<b>\$117,688</b>
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<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

A-1 Interest Due 11/1/26	\$20,143.75
A-2 Interest Due 11/1/26	\$11,125.00
	<u>\$31,268.75</u>

# Heron Isles

## Community Development District

Series 2017A-1 Capital Improvement Revenue Refunding Bonds (Senior Bonds)

### AMORTIZATION SCHEDULE

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	1,370,000.00		-	21,456.25	21,456.25
05/01/26	1,370,000.00		105,000.00	21,456.25	
11/01/26	1,265,000.00		-	20,143.75	146,600.00
05/01/27	1,265,000.00		105,000.00	20,143.75	
11/01/27	1,160,000.00		-	18,765.63	143,909.38
05/01/28	1,160,000.00		115,000.00	18,765.63	
11/01/28	1,045,000.00		-	17,184.38	150,950.01
05/01/29	1,045,000.00		115,000.00	17,184.38	
11/01/29	930,000.00		-	15,387.50	147,571.88
05/01/30	930,000.00		120,000.00	15,387.50	
11/01/30	810,000.00		-	13,512.50	148,900.00
05/01/31	810,000.00		125,000.00	13,512.50	
11/01/31	685,000.00		-	11,559.38	150,071.88
05/01/32	685,000.00		130,000.00	11,559.38	
11/01/32	555,000.00		-	9,365.63	150,925.01
05/01/33	555,000.00		135,000.00	9,365.63	
11/01/33	420,000.00		-	7,087.50	151,453.13
05/01/34	420,000.00		135,000.00	7,087.50	
11/01/34	285,000.00		-	4,809.38	146,896.88
05/01/35	285,000.00		140,000.00	4,809.38	
11/01/35	145,000.00		-	2,446.88	147,256.26
05/01/36	145,000.00		145,000.00	2,446.88	
11/1/36	-				147,446.88
<b>Total</b>			<b>\$1,370,000</b>	<b>\$283,438</b>	<b>\$1,653,438</b>

# Heron Isles

## Community Development District

Series 2017A-2 Capital Improvement Revenue Refunding Bonds (Subordinate Bonds)

### AMORTIZATION SCHEDULE

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	480,000.00	5.000%	-	12,000.00	12,000.00
05/01/26	480,000.00	5.000%	35,000.00	12,000.00	
11/01/26	445,000.00	5.000%	-	11,125.00	58,125.00
05/01/27	445,000.00	5.000%	35,000.00	11,125.00	
11/01/27	410,000.00	5.000%	-	10,250.00	56,375.00
05/01/28	410,000.00	5.000%	35,000.00	10,250.00	
11/01/28	375,000.00	5.000%	-	9,375.00	54,625.00
05/01/29	375,000.00	5.000%	40,000.00	9,375.00	
11/01/29	335,000.00	5.000%	-	8,375.00	57,750.00
05/01/30	335,000.00	5.000%	40,000.00	8,375.00	
11/01/30	295,000.00	5.000%	-	7,375.00	55,750.00
05/01/31	295,000.00	5.000%	45,000.00	7,375.00	
11/01/31	250,000.00	5.000%	-	6,250.00	58,625.00
05/01/32	250,000.00	5.000%	45,000.00	6,250.00	
11/01/32	205,000.00	5.000%	-	5,125.00	56,375.00
05/01/33	205,000.00	5.000%	50,000.00	5,125.00	
11/01/33	155,000.00	5.000%	-	3,875.00	59,000.00
05/01/34	155,000.00	5.000%	50,000.00	3,875.00	
11/01/34	105,000.00	5.000%	-	2,625.00	56,500.00
05/01/35	105,000.00	5.000%	50,000.00	2,625.00	
11/01/35	55,000.00	5.000%	-	1,375.00	54,000.00
05/01/36	55,000.00	5.000%	55,000.00	1,375.00	
					56,375.00
<b>Total</b>			<b>\$480,000</b>	<b>\$155,500</b>	<b>\$635,500</b>



**Heron Isles**  
**Community Development District**  
**Proposed Budget**  
**Capital Reserve Fund**

Description	Adopted Budget FY2025	Actuals Thru 6/30/25	Projected Next 3 Months	Projected Thru 9/30/25	Approved Budget FY 2026
<b><u>REVENUES:</u></b>					
Capital Reserve-Transfer In	\$57,054	\$57,054	\$-	\$57,054	\$64,717
Interest Income	100	3,983	2,220	6,203	2,400
Carry Forward Balance	179,563	158,948	-	158,948	203,510
<b>TOTAL REVENUES</b>	<b>\$236,717</b>	<b>\$219,985</b>	<b>\$2,220</b>	<b>\$222,205</b>	<b>\$270,627</b>
<b><u>EXPENDITURES:</u></b>					
<b><u>Capital Outlay</u></b>					
Capital Outlay	\$-	\$5,850	\$-	\$5,850	\$-
Repair & Maintenance	-	12,450	-	12,450	-
Other Current Charges	-	215	180	395	500
<b>TOTAL EXPENDITURES</b>	<b>\$-</b>	<b>\$18,515</b>	<b>\$180</b>	<b>\$18,695</b>	<b>\$500</b>
<b><u>Other Sources/(Uses)</u></b>					
Transfer In (Out)	\$-	\$-	\$-	\$-	\$-
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$236,717</b>	<b>\$201,470</b>	<b>\$2,040</b>	<b>\$203,510</b>	<b>\$270,127</b>

# Heron Isles

## Community Development District

### Non-Ad Valorem Assessments Comparison 2025-2026

Neighborhood	O&M Units	Bonds 2017 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2026	FY2025	Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)
Single Family	748	531	<b>\$593</b>	\$593	<b>\$0</b>	<b>\$447</b>	\$447	<b>\$0</b>	<b>\$1,040</b>	\$1,040	<b>\$0</b>
Single Family*	0	1	<b>\$593</b>	\$593	<b>\$0</b>	<b>\$242</b>	\$242	<b>\$0</b>	<b>\$835</b>	\$835	<b>\$0</b>
Total	748	532									
*Single Family unit for 2017 has a partial paydown.											

*A.*

## RESOLUTION 2025-06

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Heron Isles Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Heron Isles Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$1,025,926 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$435,636
DEBT SERVICE FUND – SERIES 2017	\$324,600
CAPITAL RESERVE FUND	\$270,627
TOTAL ALL FUNDS	\$1,030,863

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in

the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 19TH DAY OF AUGUST 2025.**

ATTEST:

**HERON ISLES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:** Adopted Budget for Fiscal Year 2026

*B.*

## RESOLUTION 2025-07

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HERON ISLES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Heron Isles Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Nassau County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and



**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Heron Isles Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED THIS 19TH DAY OF AUGUST 2025.**

ATTEST:

**HERON ISLES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

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

Its: Chairman

**Exhibit A:** Adopted Budget for Fiscal Year 2026

**Exhibit B:** Assessment Roll

## *FIFTH ORDER OF BUSINESS*

**Heron Isles  
Community Development District  
ANNUAL FINANCIAL REPORT  
September 30, 2024**

**Heron Isles Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

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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, 2024, 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, 2024, 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 (*Government Auditing Standards*). 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 judgment 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 judgment, 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 June 30, 2025 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*

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

June 30, 2025



**Heron Isles Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

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, 2024**

**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 capital improvement 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, 2024.

- ◆ The District's total liabilities exceeded total assets by \$(157,996) (net position). Unrestricted net position for Governmental Activities was \$547,174. Net investment in capital assets was \$(753,976) and restricted net position was \$48,806.
- ◆ Governmental activities revenues totaled \$676,806 while governmental activities expenses totaled \$508,446.

**Heron Isles Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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**

	<b>Governmental Activities</b>	
	<b><u>2024</u></b>	<b><u>2023</u></b>
Current assets	\$ 593,058	\$ 505,169
Prepaid bond insurance	50,112	54,408
Restricted assets	110,460	89,423
Capital assets	<u>1,139,541</u>	<u>1,208,197</u>
 Total Assets	 <u>1,893,171</u>	 <u>1,857,197</u>
 Current liabilities	 184,142	 178,892
Non-current liabilities	<u>1,867,025</u>	<u>2,004,661</u>
 Total Liabilities	 <u>2,051,167</u>	 <u>2,183,553</u>
 Net position - net investment in capital assets	 (753,976)	 (736,698)
Net position - restricted	48,806	-
Net position - unrestricted	<u>547,174</u>	<u>410,342</u>
 Total Net Position	 <u>\$ (157,996)</u>	 <u>\$ (326,356)</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 non-current liabilities is related primarily to the principal payments in the current year.

**Heron Isles Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
Program Revenues		
Charges for services	\$ 644,885	\$ 648,910
Capital contributions	4,500	-
General Revenues		
Investment earnings	27,421	9,303
Total Revenues	<u>676,806</u>	<u>658,213</u>
Expenses		
General government	125,853	111,166
Physical environment	300,194	280,595
Interest and other charges	82,399	86,362
Total Expenses	<u>508,446</u>	<u>478,123</u>
Change in Net Position	168,360	180,090
Net Position - Beginning of Year	<u>(326,356)</u>	<u>(506,446)</u>
Net Position - End of Year	<u><u>\$ (157,996)</u></u>	<u><u>\$ (326,356)</u></u>

The increase in general government is related to the increase in attorney and engineering fees in the current year.

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

**Heron Isles Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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, 2024 and 2023:

Description	Governmental Activities	
	2024	2023
Land and improvements	\$ 46,653	\$ 46,653
Infrastructure	2,273,975	2,273,975
Equipment	15,284	6,784
Accumulated depreciation	(1,196,371)	(1,119,215)
Capital assets, net	<u>\$ 1,139,541</u>	<u>\$ 1,208,197</u>

Capital asset activity consisted of additions to equipment, \$8,500, and depreciation, \$77,156, in the current year.

**General Fund Budgetary Highlights**

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

The September 30, 2024 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, 2024 for the Series 2017A-1 and Series 2017A-2 Bonds were \$1,475,000 and \$560,000, 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 2025.

**Heron Isles Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**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, C/O Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

**Heron Isles Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2024**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 194,562
Investments	375,874
Due from other governments	3,387
Prepaid expenses	17,655
Deposits	1,580
Total Current Assets	<u>593,058</u>
Non-current Assets:	
Prepaid bond insurance	50,112
Restricted assets:	
Investments	110,460
Capital assets, not being depreciated	
Land and improvements	46,653
Capital assets, being depreciated	
Infrastructure	2,273,975
Equipment	15,284
Accumulated depreciation	<u>(1,196,371)</u>
Total Non-current Assets	<u>1,300,113</u>
Total Assets	<u><u>1,893,171</u></u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	13,556
Accrued interest payable	30,586
Bonds payable	140,000
Total Current Liabilities	<u>184,142</u>
Non-current Liabilities:	
Bonds payable, net	<u>1,867,025</u>
Total Liabilities	<u><u>2,051,167</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	(753,976)
Restricted for debt service	48,806
Unrestricted	547,174
Total Net Position	<u><u>\$ (157,996)</u></u>

*See accompanying notes to financial statements.*

**Heron Isles Community Development District  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2024**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense) Revenues and Changes in Net Position Governmental Activities</b>
		<b>Charges for Services</b>	<b>Capital Contributions</b>	
Governmental Activities				
General government	\$ (125,853)	\$ 151,424	\$ -	\$ 25,571
Physical environment	(300,194)	268,356	4,500	(27,338)
Interest and other charges	(82,399)	225,105	-	142,706
Total Governmental Activities	<u>\$ (508,446)</u>	<u>\$ 644,885</u>	<u>\$ 4,500</u>	<u>140,939</u>
<b>General revenues:</b>				
Investment earnings				<u>27,421</u>
Change in Net Position				168,360
Net Position - October 1, 2023				<u>(326,356)</u>
Net Position - September 30, 2024				<u>\$ (157,996)</u>

See accompanying notes to financial statements.



**Heron Isles Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2024**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 194,562	\$ -	\$ 194,562
Investments	375,874	-	375,874
Due from other governments	2,205	1,182	3,387
Prepaid expenses	17,655	-	17,655
Deposits	1,580	-	1,580
Restricted assets:			
Investments	-	110,460	110,460
Total Assets	<u>\$ 591,876</u>	<u>\$ 111,642</u>	<u>\$ 703,518</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	<u>\$ 13,556</u>	<u>\$ -</u>	<u>\$ 13,556</u>
<b>FUND BALANCES</b>			
Nonspendable-deposits/prepaid expenses	19,235	-	19,235
Restricted for:			
Debt service	-	111,642	111,642
Assigned for capital reserves	158,948	-	158,948
Unassigned	400,137	-	400,137
Total Fund Balances	<u>578,320</u>	<u>111,642</u>	<u>689,962</u>
Total Liabilities and Fund Balances	<u>\$ 591,876</u>	<u>\$ 111,642</u>	<u>\$ 703,518</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, 2024**

Total Governmental Fund Balances	\$ 689,962
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, \$15,284, net of accumulated depreciation, \$(1,196,371), used in governmental activities are not current financial resources; and therefore, are not reported at the fund level.	1,139,541
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.	50,112
Long-term liabilities, including bonds payable, \$(2,035,000), net of bond discount, net, \$27,975, are not due and payable in the current period; therefore, are not reported at the governmental fund level.	(2,007,025)
Accrued interest expense for long-term debt is not a current financial use; therefore, it is not reported at the governmental fund level.	<u>(30,586)</u>
Net Position of Governmental Activities	<u><u>\$ (157,996)</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, 2024**

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 419,780	\$ 225,105	\$ 644,885
Contributions	4,500	-	4,500
Investment earnings	18,668	8,753	27,421
Total Revenues	<u>442,948</u>	<u>233,858</u>	<u>676,806</u>
Expenditures			
Current			
General government	125,853	-	125,853
Physical environment	223,038	-	223,038
Capital outlay	8,500	-	8,500
Debt service			
Principal	-	135,000	135,000
Interest	-	77,406	77,406
Total Expenditures	<u>357,391</u>	<u>212,406</u>	<u>569,797</u>
Net Change in Fund Balances	85,557	21,452	107,009
Fund Balances - October 1, 2023	<u>492,763</u>	<u>90,190</u>	<u>582,953</u>
Fund Balances - September 30, 2024	<u><u>\$ 578,320</u></u>	<u><u>\$ 111,642</u></u>	<u><u>\$ 689,962</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, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 107,009
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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 that depreciation, \$(77,156), exceeded capital outlay, \$8,500, in the current year.	(68,656)
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Repayment of long-term liabilities are reported as expenditures at the governmental fund statement level but such repayments reduce long-term liabilities in the Statement of Net Position.	135,000
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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;">1,667</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 168,360</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, 2024**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 412,343	\$ 412,343	\$ 419,780	\$ 7,437
Contributions	-	-	4,500	4,500
Miscellaneous revenues	2,900	2,900	-	(2,900)
Interest earnings	50	50	18,668	18,618
Total Revenues	<u>415,293</u>	<u>415,293</u>	<u>442,948</u>	<u>27,655</u>
Expenditures				
Current				
General government	133,176	133,176	125,853	7,323
Physical environment	224,791	224,791	223,038	1,753
Capital outlay	20,000	20,000	8,500	11,500
Total Expenditures	<u>377,967</u>	<u>377,967</u>	<u>357,391</u>	<u>20,576</u>
Net Change in Fund Balances	37,326	37,326	85,557	48,231
Fund Balances - October 1, 2023	<u>121,668</u>	<u>121,668</u>	<u>492,763</u>	<u>371,095</u>
Fund Balances - September 30, 2024	<u><u>\$ 158,994</u></u>	<u><u>\$ 158,994</u></u>	<u><u>\$ 578,320</u></u>	<u><u>\$ 419,326</u></u>

*See accompanying notes to financial statements.*

**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**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 2004-41, as amended by 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, 2024**

**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 primarily 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, 2024**

**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 reports fund balance according to 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, 2024**

**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, 2024**

**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 capital assets, and non-current governmental liabilities, such as capital improvement 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.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**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, 2024**

**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 a public hearing 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, 2024**

**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, \$689,962, differs from “net position” of governmental activities, \$(157,996), 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 that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures at the governmental fund level. 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	15,284
Accumulated depreciation	<u>(1,196,371)</u>
Net Capital Assets	<u><u>\$ 1,139,541</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>\$ 50,112</u></u>
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**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, 2024 were:

Bonds payable	\$ (2,035,000)
Bond discount, net	<u>27,975</u>
Total	<u><u>\$ (2,007,025)</u></u>

**Accrued interest**

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

Accrued interest	<u><u>\$ (30,586)</u></u>
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**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**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, \$107,009, differs from the “change in net position” for governmental activities, \$168,360, 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	\$ (77,156)
Capital outlay	<u>8,500</u>
Total	<u>\$ (68,656)</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>\$ 135,000</u>
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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>\$ 1,667</u>
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**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**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. As of September 30, 2024, the District's bank balance was \$214,785, and the carrying value was \$194,562. 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, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Florida PRIME	39 Days*	\$ 263,984
U S Bank Money Market	N/A	222,350
Total		<u>\$ 486,334</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 investments in the U S Bank Money Market are Level 1 assets.

**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments (Continued)

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, 2024, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

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 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, 2024, the District's investments in Florida PRIME were rated AAAm by Standard & Poor's. The District's investments in U S Bank Money Market are not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in U S Bank Money Market represent 46% and the investments in Florida PRIME represent 54% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2024 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.

**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon an 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.

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
<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	8,500	-	15,284
Less accumulated depreciation	(1,119,215)	(77,156)	-	(1,196,371)
Total Capital Assets Depreciated, Net	1,161,544	(68,656)	-	1,092,888
Governmental Activities Capital Assets	<u>\$ 1,208,197</u>	<u>\$ (68,656)</u>	<u>\$ -</u>	<u>\$ 1,139,541</u>

Depreciation of \$77,156 was charged to physical environment.



**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE F – LONG-TERM DEBT**

The following is a summary of long-term debt activity for the year ended September 30, 2024:

Long-term debt at October 1, 2023	\$ 2,170,000
Principal payments	<u>(135,000)</u>
Long-term debt at September 30, 2024	\$ 2,035,000
Less: bond discount, net	<u>(27,975)</u>
Total Long-term Debt, Net at September 30, 2024	<u><u>\$ 2,007,025</u></u>

Long-term debt 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 \$105,000.

	\$ 1,475,000
--	--------------

\$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>560,000</u>
--	----------------

Bond payable	2,035,000
Bond discount, net	<u>(27,975)</u>
Bonds Payable, Net	<u><u>\$ 2,007,025</u></u>

**Heron Isles Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
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	160,000	54,869	214,869
2030-2034	890,000	181,825	1,071,825
2035-2036	405,000	23,513	428,513
Totals	<u>\$ 2,035,000</u>	<u>\$ 527,595</u>	<u>\$ 2,562,595</u>

Summary of Significant Bond Resolution Terms and Covenants

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, 2024**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bond Resolution Terms and Covenants (Continued)

Significant Bond Provisions (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, 2024:

<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	\$ 32,250	\$ 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.



**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

**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, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 30, 2025.

**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*

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

June 30, 2025



# 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

## 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, 2024, and have issued our report thereon dated June 30, 2025.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Reports and Schedule

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 that report, which is dated June 30, 2025, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.



To the Board of Supervisors  
Heron Isles Community Development District

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires 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 the Heron Isles Community Development District has not met one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the 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.

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 below was provided by management and has not been audited by us; 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)7, Rules of the Auditor General, Heron Isles Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 9
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$2,770
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$303,850
- 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, 2023, 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 Board did not amend the budget.



To the Board of Supervisors  
Heron Isles Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, 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: \$592.75 for the General Fund and \$447.30 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$644,885.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$1,475,000 Series 2017A-1 Bonds due on May 1, 2036 at various rates from 2% to 3.375%. \$560,000 Series 2017A-2 Bonds due on May 1, 2036 at a fixed rate of 5%.

#### **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 fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material, but which 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

June 30, 2025





**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

**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, 2024. 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, 2024.

*Berger Toombs Elam  
Gaines & Frank*

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

June 30, 2025

## *SEVENTH ORDER OF BUSINESS*

*D.*

*1.*

**BOARD OF SUPERVISORS MEETING DATES  
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026**

The Board of Supervisors of the Heron Isles Community Development District will hold their regular meetings for the Fiscal Year 2025/2026 at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097, on the third Tuesday of the following months at 5:00 p.m., unless otherwise indicated as follows:

November 18, 2025  
February 17, 2026  
May 19, 2026  
August 18, 2026

2.

# Heron Isles Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**



**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair:\_\_\_\_\_

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

Heron Isles Community Development District

Date:\_\_\_\_\_

District Manager:\_\_\_\_\_

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

Heron Isles Community Development District

Date:\_\_\_\_\_

3.

# **Heron Isles Community Development District Performance Measures/Standards & Annual Reporting Form**

**October 1, 2025 – September 30, 2026**

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes ☐ No ☐

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☐ No ☐

### **Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes ☐ No ☐

### **Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☐ No ☐

### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

Chair/Vice Chair: \_\_\_\_\_

Date: \_\_\_\_\_

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

Heron Isles Community Development District

District Manager: \_\_\_\_\_

Date: \_\_\_\_\_

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

Heron Isles Community Development District

*E.*

*1.*

# HERON ISLES CDD

## OPERATIONS REPORT

AUGUST 19, 2025

Prepared by Kelly Mullins

### Landscaping

- Met with Jen Mabus, our account manager with BrightView, and drove through the community to identify any issues.
- There was no power at the irrigation clock. Peacock diagnosed issue and installed two new GFI's.
- Brightview conducted irrigation inspection and necessary repairs were approved and completed.
- Mulch Masters installed new mulch at both playgrounds.



### Restrooms/Parks

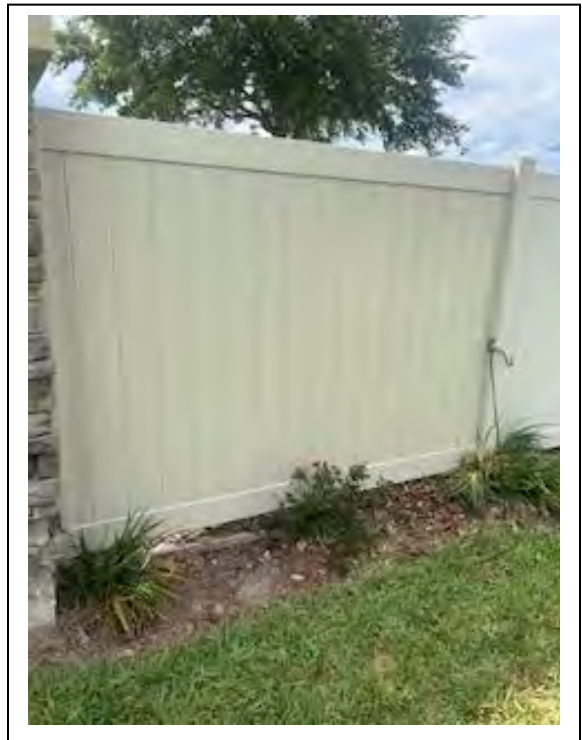
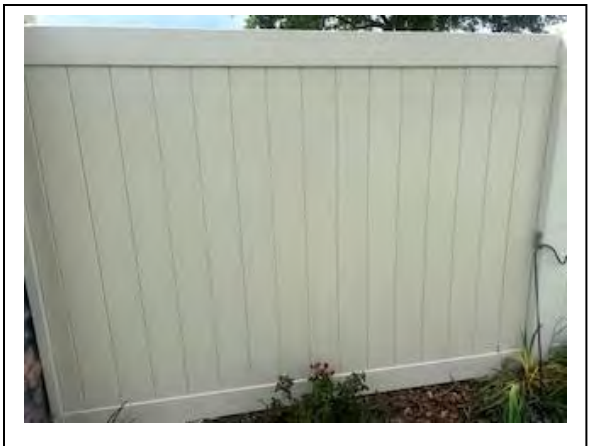
- Security activity being monitored by GMS to address concerns.
- Reviewed security footage and shared with law enforcement regarding an incident.
- GMS staff is collecting trash around parks and fields.
- GMS is monitoring janitorial services by inspecting restrooms/trash weekly.
- Replaced broken toilet seat in women's restroom.
- Installed door sweeps on both restroom doors to decrease dirt and debris getting under the doors.

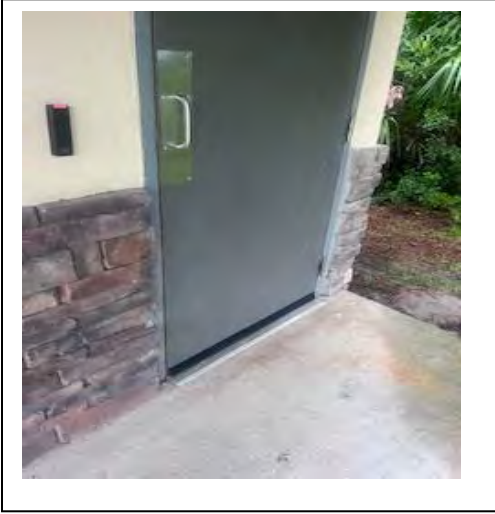




## Community

- Installed “Mailbox Parking Only” sign at community mailboxes.
- Trash can placed at mailboxes.
- Section of fence near the roundabout on Graylon Drive was repaired.





## Conclusion

- If there are any additional concerns or comments, please contact me at [kmullins@gmsnf.com](mailto:kmullins@gmsnf.com) or at (304) 389-2198.

Respectfully,  
*Kelly Mullins, LCAM*



## Heron Isles CDD Treat Sheet

Date: 5\*-21-25

Weather: Cloudy

Winds: 5-8 MPH

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	None	Yes	None
2	None	Yes	None
3	None	Yes	None
4	Algae	Yes	Copper Sulfate
5	Algae	Yes	Copper Sulfate
6	Algae	Yes	Copper Sulfate
7	Shoreline	Yes	Aquaneat, Triclopyr 3
8	Shoreline	Yes	Aquaneat, Triclopyr 3
9	Algae	Yes	Copper Sulfate
10	Algae	Yes	Copper Sulfate
11	Shoreline	Yes	Aquaneat, Triclopyr 3
12	None	Yes	None
13	Shoreline	Yes	Aquaneat, Triclopyr 3
14	None	Yes	None
15	Shoreline	Yes	Aquaneat, Triclopyr 3
16	Shoreline	Yes	Aquaneat, Triclopyr 3
17	Shoreline	Yes	Aquaneat, Triclopyr 3
18	No Treat	No	Maintained by Blackrock Park
19	Shoreline	Yes	Aquaneat, Triclopyr 3
20	Shoreline	Yes	Aquaneat, Triclopyr 3
21	Shoreline	Yes	Aquaneat, Triclopyr 3
22	Shoreline	Yes	Aquaneat, Triclopyr 3
23	Shoreline	Yes	Aquaneat, Triclopyr 3

Comments: None

**Heron Isles CDD Treat Sheet****Date:** 6-11-25**Weather:** Clear**Winds:** 5-10 MPH

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	None	Yes	None
2	None	Yes	None
3	None	Yes	None
4	Algae	Yes	Copper Sulfate
5	None	Yes	None
6	Algae Roadgrass	Yes	Copper Syulfate, 2-4D
7	None	Yes	None
8	None	Yes	None
9	None	Yes	None
10	None	Yes	None
11	None (No Access)	Yes	None
12	Roadgerass	Yes	2-4D
13	None	Yes	None
14	None	Yes	None
15	None	Yes	None
16	None	Yes	None
17	None	Yes	None
18	No Treat	No	Maintained by Blackrock Park
19	None	Yes	None
20	None	Yes	None
21	None	Yes	None
22	None	Yes	None
23	None	Yes	None

**Comments:** None

**Heron Isles CDD Treat Sheet****Date:** 7-21-25**Weather:** Cloudy**Winds:** 5-8 MPH

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	Shoreline	Yes	Aquaneat, Triclopyr 3
2	Algae	Yes	Copper Sulfate
3	Algae	Yes	Copper Sulfate
4	Algae	Yes	Copper Sulfate
5	Shoreline	Yes	Aquaneat, Triclopyr 3
6	None	Yes	None
7	Shoreline	Yes	Aquaneat, Triclopyr 3
8	Shoreline	Yes	Aquaneat, Triclopyr 3
9	Shoreline	Yes	Aquaneat, Triclopyr 3
10	None	Yes	None
11	None	Yes	None
12	None	Yes	None
13	Shoreline	Yes	Aquaneat, Triclopyr 3
14	None	Yes	None
15	None	Yes	None
16	Shoreline	Yes	Aquaneat, Triclopyr 3
17	None	Yes	None
18	<b>No Treat</b>	<b>No</b>	<b>Maintained by Blackrock Park</b>
19	None	Yes	None
20	None (No Access)	Yes	None
21	None	Yes	None
22	Shoreline	Yes	Aquaneat, Triclopyr 3
23	None	Yes	None

**Comments:** None

2.

## Proposal for Extra Work at Heron Isles CDD

Property Name Heron Isles CDD  
Property Address 96005 Starlight Ln  
Yulee, FL 32097

Contact Daniel Laughlin  
To Heron Isles CDD  
Billing Address 9655 Florida Mining Blvd Bldg 300 Ste305  
Jacksonville, FL 32257

Project Name Heron Isles Columns

Project Description Install landscape around the columns to include around landscape lights

### Scope of Work

QTY	UoM/Size	Material/Description	Total
<b>North side</b>			<b>\$1,563.78</b>
1.00	LUMP SUM	Mobilization and prep the area by sod cutting for bed space	
12.00	EACH	Jack Frost Ligustrum 3 gal. installed	
10.00	EACH	Liriope 'Super Blue' 1 gal. installed	
15.00	BAG	Mini pine bark bags installed	
1.00	EACH	Irrigation modifications	
<b>South side</b>			<b>\$1,243.12</b>
1.00	LUMP SUM	Mobilization and prep the area by sod cutting for bed space	
12.00	EACH	Jack Frost Ligustrum 3 gal. installed	
10.00	EACH	Liriope 'Super Blue' 1 gal. installed	
15.00	BAG	Mini pine bark bags installed	
1.00	EACH	Irrigation modifications	

For internal use only

SO# 8654004  
JOB# 346108392  
Service Line 130

**Total Price** \$2,806.90

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Enhancement Manager

Certified Arborist #FL-6354A

Certified Pest Control Operator JF95758



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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.
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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.

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Customer

Signature \_\_\_\_\_ Title **Property Manager**

**Daniel Laughlin** \_\_\_\_\_ Date **August 11, 2025**  
Printed Name

**BrightView Landscape Services, Inc. "Contractor"**

Signature \_\_\_\_\_ Title **Enhancement Manager**

**Jen Mabus** \_\_\_\_\_ Date **August 11, 2025**  
Printed Name

**Job #: 346108392**

**SO #: 8654004**

**Proposed Price: \$2,806.90**

## Proposal for Extra Work at Heron Isles CDD

Property Name      Heron Isles CDD  
Property Address    96005 Starlight Ln  
                             Yulee, FL 32097

Contact              Daniel Laughlin  
To                      Heron Isles CDD  
Billing Address      9655 Florida Mining Blvd Bldg 300 Ste305  
                             Jacksonville, FL 32257

Project Name        Heron Isles Columns

Project Description   Install landscape around the columns to include around landscape lights

### Scope of Work

QTY	UoM/Size	Material/Description	Total
<b>North side</b>			<b>\$2,450.23</b>
1.00	LUMP SUM	Mobilization and prep the area by sod cutting for bed space	
15.00	EACH	Loropetalum 3 gal. installed	
20.00	EACH	Jack Frost Ligustrum 3 gal. installed	
18.00	EACH	Liriope 'Super Blue' 1 gal. installed	
20.00	BAG	Mini pine bark bags installed	
1.00	EACH	Irrigation modifications	
<b>South side</b>			<b>\$1,689.40</b>
1.00	LUMP SUM	Mobilization and prep the area by sod cutting for bed space	
20.00	EACH	Jack Frost Ligustrum 3 gal. installed	
18.00	EACH	Liriope 'Super Blue' 1 gal. installed	
20.00	BAG	Mini pine bark bags installed	
1.00	EACH	Irrigation modifications	

For internal use only

**SO#**                      8654004  
**JOB#**                    346108392  
**Service Line**        130

**Total Price**                      \$4,139.63

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Enhancement Manager

Certified Arborist #FL-6354A

Certified Pest Control Operator JF95758

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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.
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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.
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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.
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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

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Customer

**Property Manager**

Signature

Title

**Daniel Laughlin**  
Printed Name

**May 13, 2025**  
Date

**BrightView Landscape Services, Inc. "Contractor"**

**Enhancement Manager**

Signature

Title

**Jen Mabus**  
Printed Name

**May 13, 2025**  
Date

**Job #: 346108392**

**SO #: 8654004**

**Proposed Price: \$4,139.63**

# Heron Isles Landscape Enhancements





Before – turf around columns



After – Loropetalum, Jack Frost Ligustrum, and Liriope





Loropetalum – purple foliage, pink flowers



Jack Frost Ligustrum – yellow and green variegated foliage



Liriope 'Super Blue'



3.

## 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      Landscape enhancement - Island tips with roses

Project Description      Remove the roses and install either sod or plants to match existing

### Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Mobilization, pick up of materials, and prep for plantings	\$320.67	\$320.67
1.00	LUMP SUM	A -Island tips at round about - total of 4. Remove roses and install sod	\$179.57	\$179.57
4.00	LUMP SUM	B - Heron Isles Pkwy/Graylon - 2 tips, remove roses and install 4 schillings to match existing 3 gallon	\$39.15	\$156.61
1.00	LUMP SUM	C- Heron Isles/Albatross - 1 tip, remove roses and schillings, add sod (50 SF)	\$231.19	\$231.19
27.00	LUMP SUM	D- Heron Isles/Commodore - 2 tips, remove roses, add schillings 3 gallon	\$39.15	\$1,057.13
1.00	LUMP SUM	E- Heron Isles/Coral - 2 tips, add 6 schillings to match existing on 1 tip and add 165 SF of sod to the other	\$479.14	\$479.14
285.00	LUMP SUM	F- Heron Isles across from the road to park, remove plants and install sod (approx 285 SF)	\$1.48	\$420.60
3.00	LUMP SUM	G- Heron Isles/Entrance - remove roses and install schillings 3 gallon	\$39.15	\$117.46
90.00	BAG	Mulch to cover the entire bed when planting the Island tips with schillings, after planting (B, C, D, E, G)	\$14.62	\$1,315.50
1.00	EACH	Irrigation modification for changes in the plant material, to ensure coverage	\$552.38	\$552.38

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SO#                      8669440

JOB#                    346108392

Service Line            130

**Total Price**                      \$4,830.25

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014  
Enhancement Manager  
Certified Arborist #FL-6354A  
Certified Pest Control Operator JF95758

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### 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** \_\_\_\_\_ Date **August 11, 2025**  
Printed Name

**BrightView Landscape Services, Inc. "Contractor"**

Signature \_\_\_\_\_ Title **Enhancement Manager**

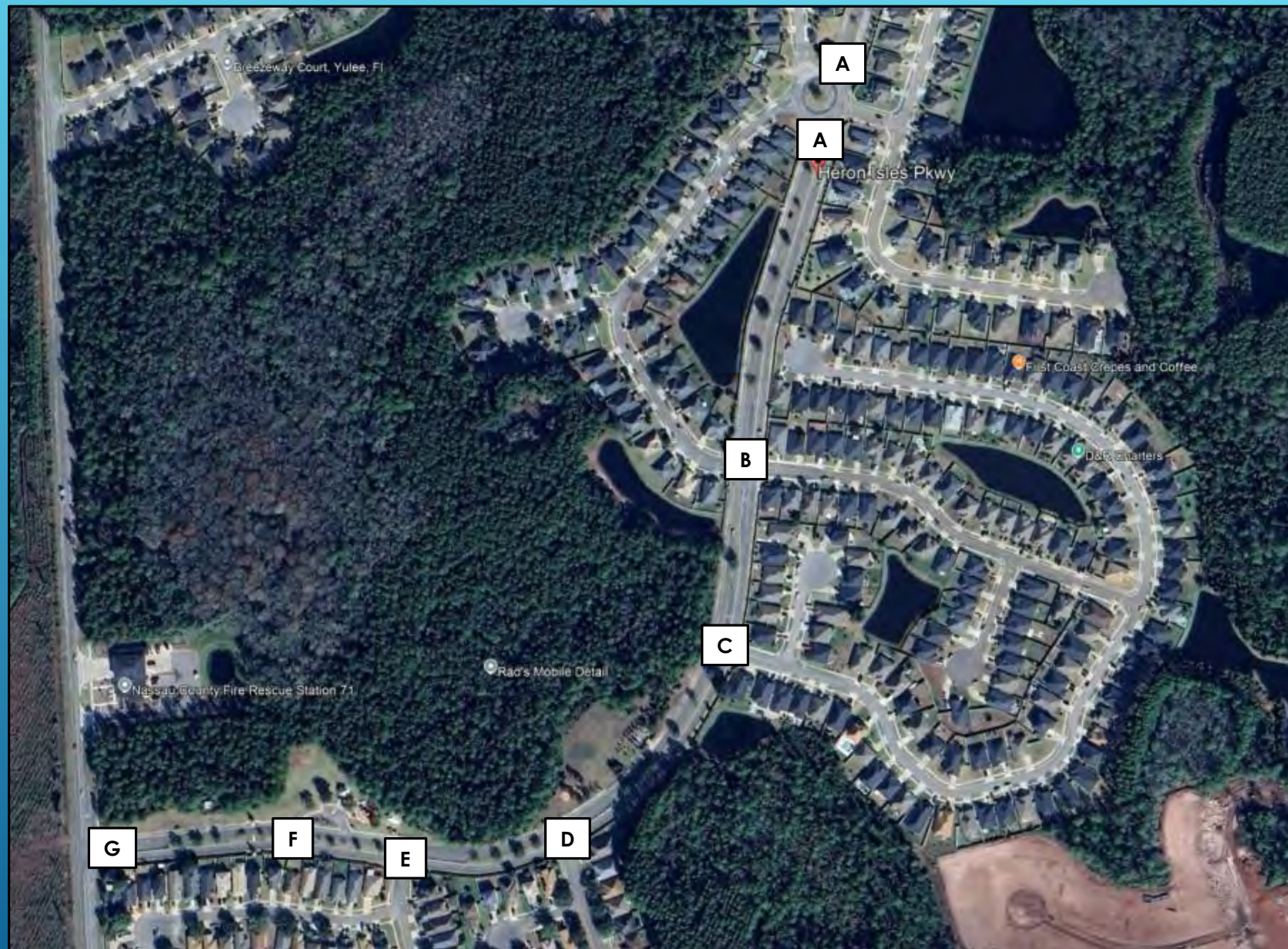
**Jen Mabus** \_\_\_\_\_ Date **August 11, 2025**  
Printed Name

**Job #:** 346108392

**SO #:** 8669440

**Proposed Price: \$4,830.25**





## Work Order Proposal



Proposal Date: 4/25/2025

Proposal Work Order #: 78871

Prepared By: WILLIAM FLANNERY

Property Name: Heron Isles CDD

Address: 475 West Town Pl. , Ste. 114, St. Augustine, FL 32092

Client Contact: Chip Dellinger acmanager@gmsnf.com

Client Phone #:

### Entrance Landscape Revamp

#### Landscape Enhancement Proposal – Entrance Boulevard at Heron Isles

This proposal outlines a landscape enhancement plan to improve the overall appearance and health of the plant material along the entrance boulevard at Heron Isles. The focus is on replacing declining plantings and creating a cleaner, more uniform look with low-maintenance and visually appealing selections.

#### Scope of Work:

- Remove and replace failing rose bushes with hardy, low-growing dwarf Schillings holly to provide year-round structure and color consistency.
- Remove select agapanthus near playground area that are underperforming and replace with a combination of Schillings and sod ( for designated areas )
- Install fresh sod in bare or thinning areas where plant material does not exist or is underperforming to create a seamless transition and maintain green coverage.

This enhancement will revitalize the entrance appearance, improve plant health, and simplify long-term maintenance while maintaining a polished, welcoming look for residents and visitors.

DESCRIPTION	QTY	SIZE	UNIT PRICE	EXT PRICE	TOTAL PRICE
-------------	-----	------	------------	-----------	-------------

<b>Site Prep, Debris Disposal, Amendments, Equipment &amp; Clean-Up</b>					<b>\$1,536.43</b>
Site Prep	1.00	LS	\$746.52	\$746.52	
Disposal/Refuse	1.00	LS	\$166.89	\$166.89	
Top Soil	4.00	CY	\$155.76	\$623.02	
<b>Planting</b>					<b>\$10,434.35</b>
Ilex 'Schillings Dwarf' - 7 Gal	118.00	7 Gallon	\$88.43	\$10,434.35	
<b>Sod</b>					<b>\$769.66</b>
St Augustine 'Floritam' Sodding	381.00	SF	\$2.02	\$769.66	
<b>Pinestraw &amp; Mulch</b>					<b>\$4,014.65</b>
Bagged Mulch	300.00	EA	\$13.38	\$4,014.65	
<b>Total for Work Order #78871</b>					<b>\$16,755.09</b>

**Disclaimer:**

**We do not assume responsibility for any pre-existing or unforeseen irrigation issues that may be present at the time of service. While we take care to avoid damage and report visible concerns, any irrigation malfunctions, leaks, or system failures that are not previously identified or visible during our work remain the responsibility of the current landscape provider.**

# TERMS & CONDITIONS

1. Plant Guarantee. The Greenery, Inc. guarantees all plantings we supply and install for one year that are covered under an automated irrigation system and maintained under a continuous maintenance agreement by the Greenery, Inc.. This guarantee does not apply to plants that are lost due to abuse, vandalism, animals, fire, lightning, hail, vehicular damage, freeze, neglect, nor Acts of God.
2. Exclusions. Transplanted materials, annuals and flowers, plants in pots and planters, and all types of Sod are EXCLUDED from the Plant Guarantee.
3. Deer. Damage to or loss of plants due to deer is not covered by any guarantee, expressed or implied. The Greenery, Inc. makes every effort to use deer resistant material; however, due to the increase in their population and their changing habits, the Greenery, Inc. is not responsible for any resultant damage.
4. Tree Work. Stumps from tree removal will be cut to within approximately twelve inches above ground level. Stump grinding or removal is not included unless otherwise specified in this proposal. Wood will be left on the premises where lowered and dropped and will be cut into firewood length (approximately 16 to 24 inches lengthwise) unless specified otherwise in this proposal. Splitting, moving or hauling of wood or wood chips will be performed only if specifically stated in this proposal.
5. Utility Locates. The Greenery Inc. will call in the utility locates before starting the job. It is the responsibility of the Client/Owner to call in any private utilities that are outside normal location utilities. The Greenery Inc. is not responsible for damage to underground irrigation lines, wiring, pipes, utilities, invisible fencing, or lighting systems whose locations are not properly marked.
6. Irrigation Pricing. The existing automated irrigation system is checked at new landscaping areas, adjusted for proper coverage and broken heads and nozzles are replaced as needed. Irrigation adjustments, repairs and additions are billed on a Labor and Materials basis. Labor Rate is \$ 75 / hour. Any irrigation prices included in this bid are an estimation only.
7. New Construction Irrigation Installation. Sleeves under roads and sidewalks must be accurately marked and no deeper than 4 feet below surface grade. A water source must be provided by Client/Owner/Developer prior to commencement of irrigation installation. Any temporary irrigation pipe that needs to be installed to access water source, will be billed in addition. The connection of the backflow device to the water meter is the responsibility of the Client/Owner.
8. Drainage. Any drainage installation is meant to improve conditions, but does not guarantee a complete elimination of issues. Standing water, puddling, saturated soils and washouts may still occur. Additional work may be needed after initial work is completed. Standing water for up to 48 hours after a significant rainfall is typical for the Lowcountry.
9. Access to Jobsite. Client/Owner is to provide all utilities to perform the work. Client/Owner will 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 owner makes the site available for the performance of the work.
10. Invoicing. Client/Owner will make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event that the completion of work requires more than thirty (30) days, a progress bill will be presented by month end and will be paid within fifteen (15) days upon receipt of invoice.
11. 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 the 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 and/or certified landscape architectural design services are not included in this agreement and are not provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.
12. Promotional Clause. The client hereby assigns the Contractor the irrevocable and unrestricted right to use and publish photographs of the work performed for editorial, trade, advertising, educational and any other purpose in any manner and medium; to alter the same without restriction; and to copyright the same without restriction. The Client releases all



claim to profits that may arise from use of images.

13. Payment. All unpaid balances over 30 days from date of invoice will be subject to the maximum finance charge allowable by law. The Greenery will 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 Client/Owner. 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 30 days after billing. Failure to make payment when due for completed work may result in a mechanic's lien on the title of your property. Credit card payments are subject to a 3% processing fee.

14. A 50% deposit of the total project cost is required to initiate the work. Please refer to the work order number when making your payment. Upon receipt of the deposit, we will confirm the schedule and begin preparing for the installation.

15. The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.

**Property Name:** Heron Isles CDD  
**Address:** 475 West Town Pl. , Ste. 114, St. Augustine, FL 32092  
**Client Contact:** Chip Dellinger acmanager@gmsnf.com  
**Client Phone #:**

**Proposal Date:** 4/25/2025  
**Proposal Work Order #:** 78871  
**Prepared By:** WILLIAM FLANNERY

**Total:** \$16,755.09  
**Deposit Amount (50%):** \$8,377.55

**The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.**

**By** WILLIAM FLANNERY  
**Date** WILLIAM FLANNERY  
4/25/2025  
**The Greenery, Inc.**

**By** \_\_\_\_\_  
**Date** \_\_\_\_\_



Remove roses  
Install new





Remove roses  
Install new shrubs







Remove existing roses and shrubs

Install new shrubs that are matching





Remove existing roses



A photograph of a landscaped area. A red line is drawn on the ground, outlining a section of the lawn and a flower bed. The flower bed contains several green plants. The text "Remove existing plants" and "Install sod" is written in blue at the top right. The text "64 sq. ft." is written in red in the center of the outlined area. In the background, there is a playground with blue and red equipment, a sign on a post, and a black car parked on a paved area.

Remove existing plants  
Install sod

64 sq. ft.

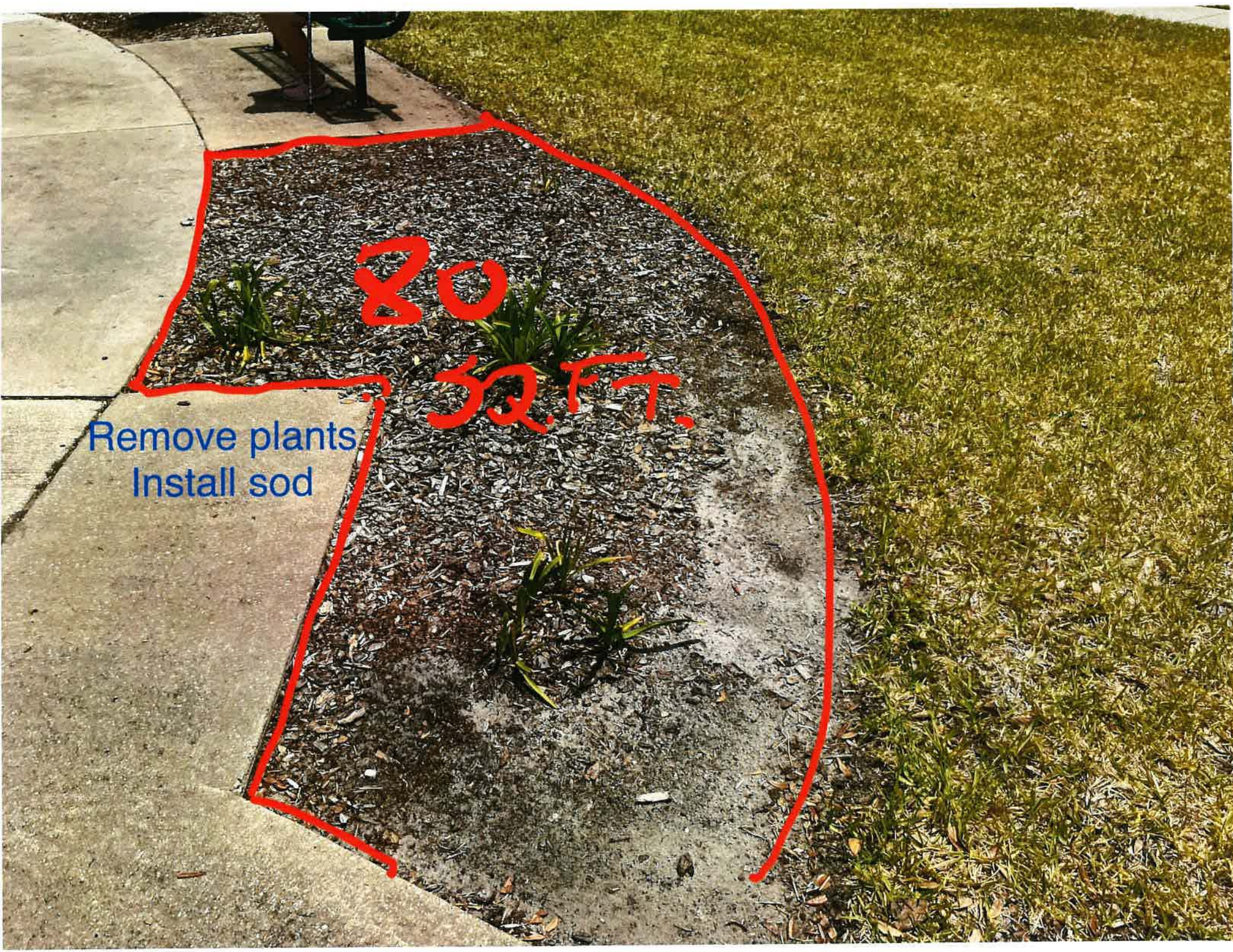


A photograph of a garden bed bordered by concrete. The bed is filled with dark mulch and contains several clumps of green plants with yellow flowers. A red line is drawn around the perimeter of the garden bed. Handwritten in red in the center are the dimensions '4'5' and '30 Ft'. In the top right corner, blue text reads 'Remove plants' and 'Install sod' with a red arrow pointing to the right.

Remove plants  
Install sod

4'5"  
30 Ft





80

32 FT.

Remove plants  
Install sod



A photograph of a lawn area. A red hand-drawn outline marks a rectangular section of the lawn. Inside this outlined area, the text "36 Sq. Ft." is written in red. The area is currently covered with dry grass and mulch. A small, dark green shrub is located within the outlined area, towards the right side. In the foreground, a concrete sidewalk is visible. Overlaid on the sidewalk in blue text are the instructions "Remove shrub" and "Install sod".

36 Sq. Ft.

Remove shrub  
Install sod





Remove existing plants  
New shrubs



Remove existing roses  
Install new shrubs





Remove existing roses  
Install new shrubs





Remove existing roses  
Install new shrubs





A photograph of a roadside planting area. A concrete curb separates a dark asphalt road from a mulched planting bed. The road has a white arrow pointing left. The planting bed is filled with dark brown mulch. A row of red circles is drawn on the mulch, indicating where to remove existing roses and install new shrubs. The circles are of varying sizes, with the largest ones in the foreground and smaller ones further back. A small, rounded green shrub is visible at the far end of the planting bed. The text "Remove existing roses" and "Install new shrubs" is overlaid in blue on the right side of the image.

Remove existing roses  
Install new shrubs



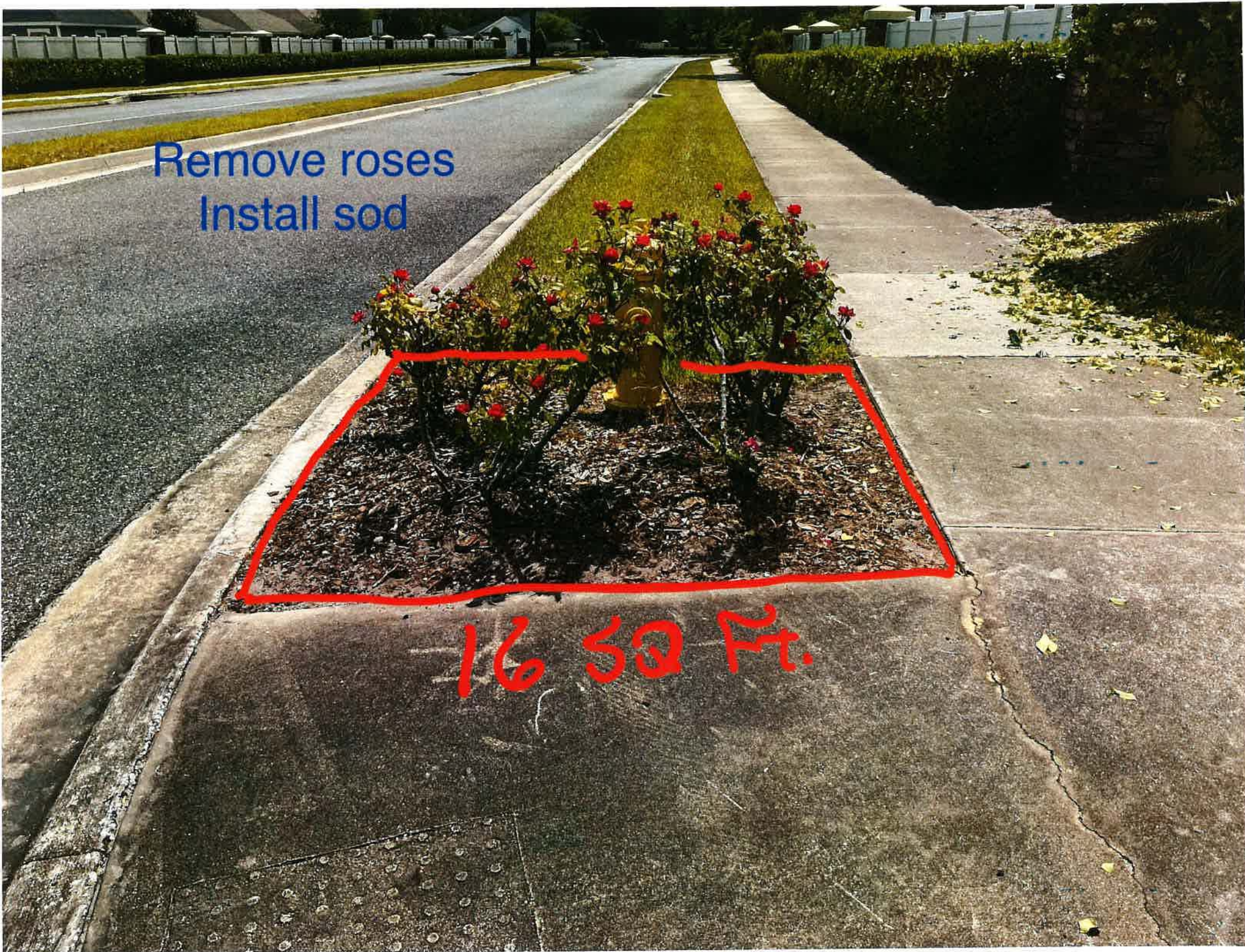
Install new shrubs





Remove roses  
Install sod

16 sq Ft.





Remove roses  
Install shrubs





A photograph of a road median with landscaping instructions. The median is a narrow strip of land between two asphalt road lanes, bordered by concrete curbs. It is filled with dark mulch and contains several green shrubs. Three red ovals are drawn on the mulch, indicating where to remove roses and install shrubs. The background shows a residential street with houses and a white fence.

Remove roses  
Install shrubs



Remove roses  
Install sod

35 SQ. FT.





Remove roses  
Install sod

35 32.5 ft.



A photograph of a garden bed situated between a lawn and a paved area. The garden bed is filled with dark mulch and contains several small, dark green bushes with bright red flowers. A thick red line is hand-drawn around the perimeter of the garden bed. In the upper right corner, blue text is overlaid on the image. In the lower right corner, red text is overlaid on the concrete curb.

Remove roses  
Install sod

35 SQ. FT.



Install sod

35 SQ. FT.



## Work Order Proposal



Proposal Date: 4/25/2025

Proposal Work Order #: 78871

Prepared By: WILLIAM FLANNERY

**Property Name:** Heron Isles CDD

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### Entrance Landscape Revamp

#### Landscape Enhancement Proposal – Entrance Boulevard at Heron Isles

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<b>Total for Work Order #78871</b>					<b>\$9,801.20</b>

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12. Promotional Clause. The client hereby assigns the Contractor the irrevocable and unrestricted right to use and publish photographs of the work performed for editorial, trade, advertising, educational and any other purpose in any manner and medium; to alter the same without restriction; and to copyright the same without restriction. The Client releases all

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**Address:** 475 West Town Pl. , Ste. 114, St. Augustine, FL 32092  
**Client Contact:** Chip Dellinger acmanager@gmsnf.com  
**Client Phone #:**

**Proposal Date:** 4/25/2025  
**Proposal Work Order #:** 78871  
**Prepared By:** WILLIAM FLANNERY

**Total:** \$9,801.20  
**Deposit Amount (50%):** \$4,900.60

**The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.**

**By** WILLIAM FLANNERY  
**Date** WILLIAM FLANNERY  
4/25/2025  
**The Greenery, Inc.**

**By** \_\_\_\_\_  
**Date** \_\_\_\_\_



# Client Agreement

## Enhancement Services

Prepared for: Heron Isles Community Development District

Prepared by: Robert Gray Owens

Date: August 11, 2025

Opportunity No.: 37811





August 11, 2025

Opportunity No. -  
37811

Heron Isles Community Development District

***Relationships.....The Roots of our Business.***

Thank you for your interest in Coastal Greenery, Inc. Over the past 30 years, we have been privileged to be a part of many clients' mission to fulfill their individual landscape needs. With this being said, I want you to feel confident in your decision to allow our team to serve you in this venture. The Coastal Greenery Team possesses the education, training, and hands-on experience to manage your landscape with each service we offer. Our team strongly believes that communicating with the client and educating the client are the keys to a great working relationship. We want you to feel confident that our team's number 1 goal is to provide you with the finest landscape services possible while working in the safest manner possible. We are looking forward to building a lasting relationship with you as well as meeting all of your landscape needs.

*-Jeffrey Johns*

**ENHANCEMENT PROPOSAL**

**Heron Isles Median Enhancement**

Scope of work:

Before project is to begin a irrigation inspection will be performed on the areas being installed.

An irrigation inspection report will be presented showing any irrigation damages or improvements that need to be made.

This work once approved will be billed on a time & materials tickets and that price is not included in this quote.

**Chester Road/ Heron Isles Entrance:**

Distylium, Breeze Grass, Lantana and Blue Daze will be installed

Pine bark will be used as ground cover for all beds in this quote.

**Stone Pergolas:**

Podocarpus will be used on each corner of stone columns



Shrubs will be installed a newly formed mulch bed

#### **4 Beds from Pergolas to Coral Reef Rd:**

Ginger and Plumbago will be installed

For the long bedspace located by Coral Reef Rd the same design will be used as the front entrance.

#### **Commodore Point & Albatross:**

A combination of Distylium, Breeze Grass, Lantana, Blue Daze, Ginger and Plumbago will be installed.

#### **Beds at roundabout:**

Breeze Grass, Lantana and Blue Daze will be installed.

The objective behind this quote is to provide uniformity along the parkway.

Plants being used are suitable to the climate in Heron Oaks.

Perennials being used: ( Lantana, Blue Daze, Plumbago) are proposed for color and should flush out in early spring depending on the winter climate.

Coastal Greenery will provide a three month warranty on all plants installed.

Coastal Greenery will set irrigation run times to adequately water new shrubs only in areas mentioned in this quote.

## WORK ORDER SUMMARY

AREA/SERVICES	TOTAL PRICE
<b>Heron Isles Median Enhancement</b>	
Sitework	\$4,202.58
Plants/Shrubs/Trees/Mulch	\$12,506.18
Water Management Services	\$105.20
<b>Heron Isles Median Enhancement</b>	<b>\$16,813.96</b>

### Optional Services

<b>Optional Services</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$16,813.96</b>

ITEM	QUANTITY	UNITS
Skid Steer Loader 1750 lb - Day	1	Day
Yard Debris Disposal - Liberty	1	Each
Topsoil Spread (Hand)	8	Yd.
Lomandra Breeze Grass - Install Kit- 3 gal	50	3 gal
Distylium Vintage Jade- Install Kit- 3 gal	77	3 gal
Podocarpus Macrophyllum - Install Kit- 7 gal	12	7 gal
Blue Plumbago - Install Kit- 3 gal	36	3 gal
Lantana Goldmound - Install Kit- 1 gal	100	1 gal
Blue Daze - Install Kit- 1 gal	40	1 gal
Ginger- Alpinia - Install Kit- 3 gal	44	3 gal
Mulch Kit - Pine Bark Bulk	1,620	Sqft

## **Agreement Terms and Conditions**

**Underground Mark-Out:** A utility locating service will be notified prior to any installation project for marking underground utilities (gas, electric, phone, tv, water, internet). Every effort will be made to avoid damaging underground utilities. Despite Coastal Greenery's best efforts, a utility service may be disrupted. Coastal Greenery, Inc. will not be responsible for damage to utility lines if they are not located where they are marked. Coastal Greenery, Inc. will not be held responsible for damage to any private utility, cable, wire, etc. if not properly marked. Non-public utility lines may be marked by the contractor who installed them. Fees to repair any damage will be the responsibility of the client.

**Concealed Conditions:** This Agreement is based solely on the observations Coastal Greenery, Inc. could make with the property in its current condition at the time this Agreement was proposed. If additional concealed conditions are discovered once the work has commenced which were not visible at the time the proposal was presented, Coastal Greenery and the Client will execute a Change Order for any additional work needed.

**Change Order:** All jobs are completed as specified in the proposal. Any additional work or changes made by the Client will be drafted on a Change Order and contain costs to fulfill these changes.

**Field Adjustments:** Coastal Greenery, Inc. reserves the right to make necessary field adjustments without notice due to drainage issues, obstructions or obstacles that might cause potential problems or the availability of specific plant material.

**Right to Authorize Job:** The Client warrants that he/she has the full legal right to authorize Coastal Greenery, Inc. to perform the job at the location described on the proposal.

**Revisions:** This proposal is subject to revisions if not accepted within thirty (30) days.

**Licenses and Permits:** Coastal Greenery will maintain the following licenses as required by law:

- Soil and Water License
- Ornamental and Turf Pest Control License
- CPR and First Aid Certification from the American Red Cross

Coastal Greenery, Inc. will comply with all other licenses and permits required by county, state, and federal governments where the scope of work dictates.

**Insurances:** Coastal Greenery, Inc. will maintain \$2,000,000 General Liability Insurance and Full Worker's Compensation and will require any sub-contractors to do the same. Insurance certificates will be provided upon request.

**Liability:** Coastal Greenery, Inc. is not liable for any damage that is not caused by their negligence, its agents or employees, including but not limited to: death or decline of plant material due to improper plant selection, placement, planting and maintenance before the time of this contract; damage due to improper irrigation components existing at the time of the contract execution; exposed cable/wires or sprinkler components/lines normally found below the surface of the lawn; flooding, storm or wind damage; disease or damage to turf or plant material caused by excessive irrigation or lack of water due to inoperative components previously reported to the Client, irrigation restrictions imposed by local government agencies, or lack of coverage due to previous placement of system; damage caused by any item hidden in landscape not clearly marked; damage due to vandalism.

**Guarantees:** Coastal Greenery, Inc. will provide guarantees for plant material up to three (3) months of installation. The plant material guaranteed are trees, shrubs, and vines unless otherwise indicated by Coastal Greenery, Inc. Plant replacements will be made with plants of the original size, quality, and number at no cost to the client. Coastal Greenery, Inc. reserves the right to change a specified plant due to availability. No guarantee will be given for bulbs, roses, annuals, perennials, grasses (seed & sod), bedding plants, plants specified but living outside their growing climate zone/region, or transplanted plant material. Guarantees will not be given for dead plant material due to chemicals, animals, vandalism, fire, inadequate drainage, storms, hail, drought, too much/not enough water, insects, freeze, or any acts of God.

## **ENHANCEMENT PRICING AND SIGNATURES:**

**Payment Plan:** 50% deposit due at time of acceptance of this Client Agreement. The remaining 50% will be due upon the completion of the project.

















**Grand Total: \$16,813.96**

**Coastal Greenery, Inc.**

**Heron Isles Community  
Development District**

**By** \_\_\_\_\_  
Robert Gray Owens

**Date** 8/11/2025  
\_\_\_\_\_

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

**Date** \_\_\_\_\_